Miles K. Moffett, to be postmaster at Connersville, in the county of Fayette and State of Indiana, in place of John Payne.

Incumbent's commission expires May 5, 1902.

John C. Fudge, to be postmaster at Dunkirk, in the county of Jay and State of Indiana, in place of John C. Fudge. Incum-

bent's commission expires May 5, 1902.

Daniel Lynch, to be postmaster at Lowell, in the county of Lake and State of Indiana, in place of Daniel Lynch. Incumbent's commission expires May 5, 1902.

George A. Watts, to be postmaster at Clear Lake, in the county

of Cerro Gordo and State of Iowa, in place of George A. Watts. Incumbent's commission expires May 5, 1902.

William Smith, to be postmaster at Galena, in the county of Cherokee and State of Kansas, in place of William Smith. cumbent's commission expires May 5, 1902.

James M. Wilson, to be postmaster at Falmouth, in the county of Pendleton and State of Kentucky, in place of James M. Wil-Incumbent's commission expires May 4, 1902.

George Downes, to be postmaster at Calais, in the county of Washington and State of Maine, in place of Willard H. Pike. Incumbent's commission expired February 18, 1902.

Benjamin F. Brooks, to be postmaster at Barre, in the county of Worcester and State of Massachusetts, in place of Benjamin F. Brooks. Incumbent's commission expires May 5, 1902.

Augustus M. Bearse, to be postmaster at Middleboro, in the county of Plymouth and State of Massachusetts, in place of Augustus M. Bearse. Incumbent's commission expires May 5, 1902.

John D. Smead, to be postmaster at Blissfield, in the county of Lenawee and State of Michigan, in place of John D. Smead. Incumbent's commission expires May 4, 1902.

Henry C. Minnie, to be postmaster at Eaton Rapids, in the county of Eaton and State of Michigan, in place of Henry C.

Minnie. Incumbent's commission expires May 5, 1902.

Robert B. Kreis, to be postmaster at Monticello, in the county of Wright and State of Minnesota, in place of Robert B. Kreis. Incumbent's commission expires May 5, 1902.

Joseph M. Phelps, to be postmaster at Centralia, in the county of Boone and State of Missouri, in place of Joseph M. Phelps. Incumbent's commission expires May 2, 1902.

William W. Arnold, to be postmaster at Fulton, in the county of Callaway and State of Missouri, in place of William W. Arnold.

of Callaway and State of Missouri, in place of William W. Arnold. Incumbent's commission expired January 14, 1902.

Charles L. Harris, to be postmaster at Harrisonville, in the county of Cass and State of Missouri, in place of James W. Brocaw. Incumbent's commission expires May 2, 1902.

William H. Haughawout, to be postmaster at Webb City, in the county of Jasper and State of Missouri, in place of William H. Haughawout. Incumbent's commission expired April 21, 1902.

Frank D. Reed, to be postmaster at Shelton, in the county of Buffalo and State of Nebraska, in place of Frank D. Reed. Incumbent's commission expires May 5, 1902.

Patrick J. O'Brien, to be postmaster at Durham, in the county of Durham and State of North Carolina, in place of Patrick J. O'Brien. Incumbent's commission expires May 2, 1902.

Clifton G. Ducomb, to be postmaster at Ashland, in the county

Clifton G. Ducomb, to be postmaster at Ashland, in the county of Ashland and State of Ohio, in place of Clifton G. Ducomb. Incumbent's commission expires May 10, 1902.

Atwell E. Ferguson, to be postmaster at Gibonsburg, in the county of Sandusky and State of Ohio, in place of the different of China.

county of Sandusky and State of Ohio, in place of Atwell E. Ferguson. Incumbent's commission expires May 10, 1902.

Ferguson. Incumbent's commission expires May 10, 1902.

Manning M. Rose, to be postmaster at Marietta, in the county of Washington and State of Ohio, in place of Manning M. Rose. Incumbent's commission expires May 5, 1902.

John A. Wallace, to be postmaster at Chester, in the county of Delaware and State of Pennsylvania, in place of Thomas H. Higgins. Incumbent's commission expired April 28, 1902.

John Scher, jr., to be postmaster at Dushore, in the county of Sullivan and State of Pennsylvania, in place of John Scher, jr. Incumbent's commission expires May 11, 1902.

John P. S. Fenstermacher, to be postmaster at Kutztown, in the county of Berks and State of Pennsylvania, in place of John P. S. Fenstermacher. Incumbent's commission expires May 12. P. S. Fenstermacher. Incumbent's commission expires May 12, 1902.

John T. Palmer, to be postmaster at Stroudsburg, in the county of Monroe and State of Pennsylvania, in place of John C. Ben-singer. Incumbent's commission expires May 11, 1902.

Harry D. Patch, to be postmaster at Wilmerding, in the county of Allegheny and State of Pennsylvania, in place of Harry D. Patch. Incumbent's commission expires May 4, 1902.

John D. Cotton, to be postmaster at Parker, in the county of

Turner and State of South Dakota, in place of John D. Cotton. Incumbent's commission expires May 4, 1902.

Joseph W. Howard, to be postmaster at Greeneville, in the county of Greene and State of Tennessee, in place of Joseph W. Howard. Incumbent's commission expires May 10, 1902. Thomas D. Bloys, to be postmaster at Honey Grove, in the

county of Fannin and State of Texas, in place of Thomas D. Bloys. Incumbent's commission expires May 10, 1902. Minnie A. Benton, to be postmaster at Saxtons River, in the

county of Windham and State of Vermont, in place of Minnie A. Benton. Incumbent's commission expires May 4, 1902.

Thomas S. Chittenden, to be postmaster at Ripon, in the county of Fond du Lac and State of Wisconsin, in place of Thomas S. Chittenden, Lac and State of Wisconsin, in place of Thomas S.

Chittenden. Incumbent's commission expires May 10, 1902.

Arthur J. Hudson, to be postmaster at Clifton, in the county of Graham and Territory of Arizona, in place of Elias M. Williams, resigned.

Roger Walwark, to be postmaster at Ava, in the county of Jackson and State of Illinois. Office became Presidential April 1, 1902. Lincoln Hall, to be postmaster at Burt, in the county of Kossuth and State of Iowa. Office became Presidential April 1, 1902.

CONFIRMATIONS.

Executive nominations confirmed by the Senate May 1, 1902.

SECRETARY OF LEGATION.

Robert Mason Winthrop, of Massachusetts, to be secretary of the legation of the United States at Brussels, Belgium.

REGISTERS OF THE LAND OFFICE.

Joseph H. Battenfield, of Arkansas, to be register of the land office at Dardenelle, Ark.

John I. Worthington, of Arkansas, to be register of the land office at Harrison, Ark.

RECEIVERS OF PUBLIC MONEYS.

Charles M. Greene, of Harrison, Ark., to be receiver of public moneys at Harrison, Ark.

John G. Chitwood, of Arkansas, to be receiver of public moneys

at Dardanelle, Ark.

Edward A. Schicker, of Arkansas, to be receiver of public moneys at Camden, Ark.

John E. Bush, of Arkansas, to be receiver of public moneys at

Little Rock, Ark.

POSTMASTERS.

Robert S. Sharp, to be postmaster at Chattanooga, in the county of Hamilton and State of Tennessee.

Hugo E. Smith, to be postmaster at McKinney, in the county of Collin and State of Texas.

HOUSE OF REPRESENTATIVES.

THURSDAY, May 1, 1902.

The House met at 12 o'clock m. Rev. Henry N. Couden, D. D., offered the following prayer:

Our Father who art in heaven, from whom cometh our noblest and highest ambition, help us with firm resolve and lofty endeavors to satisfy the demands of our better nature in all that we undertake this day, and hear us when we pray for the member who is so near to death's door. Restore him, we beseech Thee, if it is in accordance with Thy will, to life and strength, that he may return to the place which he has so faithfully and nobly filled these many years. Hear us in the name of Jesus Christ, our

Lord. Amen. The Journal of yesterday's proceedings was read.

CORRECTION.

Mr. LANHAM. Mr. Speaker—
The SPEAKER. Does the gentleman from Texas wish to correct the Journal or the RECORD?

Mr. IANHAM. I wish to correct the Journal. The applica-tion of my colleague [Mr. RANDELL of Texas] on yesterday for leave of absence was intended to be for three weeks, and I notice the Clerk read three days. I would like to have the correction made in accordance with the fact.

The SPEAKER. The correction will be made as indicated by the gentleman from Texas. Without objection, the Journal will stand as approved.

There was no objection.

MILITARY OPERATIONS IN THE ISLAND OF SAMAR.

Mr. HULL. Mr. Speaker, I am directed by the Committee on Military Affairs to submit the following report on a privileged resolution, No. 231.

The Clerk read as follows:

The Clerk read as follows:

Whereas the question of who is primarily responsible for orders which Gen. Jacob Smith, United States Army, is alleged to have issued (and which by the public press he is alleged to have admitted to have issued) relating to military operations in Samar. Philippine Islands, is involved in doubt and is a matter of public interest: Now, therefore, be it

Resolved by the House of Representatives, That the Secretary of War, if not incompatible with the public interest, be, and he is hereby, requested to furnish to the House a copy of all orders and instructions which have been forwarded to the commanding military officer in the Philippine Islands relating

to the conduct of military operations in the island of Samar, and especially those orders issued prior to and relating to the campaign of said General Smith in said island of Samar.

With the following amendment recommended by the Committee on Military Affairs:

Strike out the preamble.

Mr. BURLESON. Mr. Speaker, inasmuch as the preamble of this resolution has been stricken out, does not the gentleman from Iowa think it would be well-

Mr. HULL. We struck out the preamble because it recites simply what appears in the newspaper, and we did not regard it as

adding anything to the resolution.

Mr. BURLESON. I make no point about that; but inasmuch as you have stricken out the preamble, does not the gentleman think he ought to specify what particular Smith is referred to?

Mr. HULL. The whole resolution refers to the island of Samar.

and General Smith is the only one in command in the island of

Mr. BURLESON. I suggest that the gentleman insert the words "Jacob H."

Mr. HULL. I have no objection to that, although it seems to me that it is definite enough as it is.

The SPEAKER. Will the gentleman from Texas send up his amendment?

Mr. BURLESON. I will. It is to insert "Jacob H." after the word "General" in line 8.

The Clerk read the amendment as follows:

In line 8, after the word "General," insert the words "Jacob H."

The amendment was agreed to.

The committee amendment was agreed to.

The resolution was adopted.

Mr. HULL. Mr. Speaker, I am also instructed by the Committee on Military Affairs to report back the resolution which I send to the desk, with the recommendation that it lie on the table.

The resolution was read, as follows:

The resolution was read, as follows;

Whereas it is stated in the public press that at a court-martial held in Manila, P. I., April 25, 1902, Gen. Jacob H. Smith, an officer of the United States Army, charged with conduct prejudicial to good order and discipline, counsel for defense admitted that General Smith gave instructions to Major Waller to kill and burn and make Samar a howling wilderness; that he wanted everybody killed capable of bearing arms, and that he did specify all over 10 years of age: Therefore, be it

Resolved, That the Secretary of War be, and he is hereby, requested to report to the House of Representatives if said orders were issued with the knowledge and approval of the War Department; and if not, be it further Resolved, That the Secretary of War be, and he is hereby, requested to ascertain and report to the House of Representatives whether said orders were issued by General Smith acting on his own responsibility or under the instructions of any superior officer.

The report of the committee was as follows:

The report of the committee was as follows:

Your committee having reported House resolution No. 231, which is for a similar purpose, recommend that this resolution lie on the table.

The SPEAKER. The question is on agreeing to the report of the committee that the resolution lie on the table.

The report was agreed to.

CHANGE OF REFERENCE.

Mr. GROSVENOR. Mr. Speaker, I wish to call attention to the bill (H. R. 13480) to provide an American register for the steamer *Brooklyn*. This bill, by an erroneous reference, went to the Committee on Interstate and Foreign Commerce and was reported by that committee. I ask that the bill be recommitted reported by that committee. I ask that the bill be recommitted to the same committee, and that then the reference be changed to the Committee on Merchant Marine and Fisheries. I have spoken with the chairman of that committee, and he agrees with me that this course is proper.

The SPEAKER. The gentleman from Ohio asks that House bill 13480, now upon the Private Calendar, having been reported by the Committee on Interstate and Foreign Commerce, be recommitted to that committee, and that then the reference be changed to the Committee on Merchant Marine and Fisheries. Without objection, the change of reference will be made.

LANDS IN CALIFORNIA.

Mr. BRUNDIDGE, by unanimous consent, submitted the views of a minority of the Committee on the Public Lands on the bill (H. R. 2025) to provide for the examination and classification of certain lands in the State of California; which were ordered to

EXAMINATIONS AND APPOINTMENTS UNDER CIVIL SERVICE.

Mr. GILLETT of Massachusetts. I desire to present a privi-leged report from the Committee on Reform in the Civil Service. The following resolution, introduced by Mr. HAY and reported back from the Committee on Reform in the Civil Service with a favorable recommendation, was read:

Resolved by the House of Representatives, That the Civil Service Commission be requested to furnish to the House of Representatives the following information:

First. The number of persons on the registers of the Commission eligible

Second. The number of persons appointed to office in the Government

service of the United States from the registers of the Civil Service Commission from July 1, 1901, to April 15, 1902.

Third. The number of persons who ranked No. 1 on their examination who have been appointed to office from the registers of the Civil Service Commission from July 1, 1901, to April 15, 1902.

The question being taken, the report of the committee was agreed to, and the resolution was adopted.

FOG-SIGNAL STATION, PATAPSCO RIVER, MARYLAND.

Mr. WACHTER. I ask unanimous consent for the present consideration of the bill which I send to the desk.

The bill (H. R. 12085) providing for the completion of a light and fog-signal station in the Patapsco River, Maryland, was read, with the amendments of the Committee on Interstate and Foreign Commerce

The SPEAKER. Is there objection to the consideration of this

Mr. RICHARDSON of Tennessee. I can not consent to the consideration of this bill at the present time. I am compelled to

REMOVAL OF PORT OF ENTRY TO ELIZABETH CITY, N. C.

Mr. SMALL. I ask unanimous consent for the consideration of the bill which I send to the desk.

The bill (S. 3361) providing for the removal of the port of entry in the Albemarle collection of customs district, North Carolina, from Edenton, N. C., to Elizabeth City, N. C., was read, as fcl-

Be it enacted, etc., That section 2555 of the Revised Statutes of the United States, second edition, 1878, be amended by striking out the word "Edenton" in the last line of the first subsection and inserting in lieu thereof the words "Elizabeth City."

There being no objection, the House proceeded to the consideration of the bill; which was ordered to a third reading, read the

third time, and passed.
On motion of Mr. SMALL, a motion to reconsider the last vote

was laid on the table.

BRIDGE ACROSS THE MANATEE RIVER, IN THE STATE OF FLORIDA.

Mr. SPARKMAN. Mr. Speaker, I ask unanimous consent for the present consideration of the bill (S. 4768) to authorize the United States and West Indies Railroad Company, of the State of Florida, to construct a bridge across the Manatee River, in the State of Florida, which I will send to the desk.

The Clerk read the bill at length.

The SPEAKER. The gentleman from Florida asks unanimous consent for the present consideration of the bill (S. 4768) to construct a bridge across the Manatee River in the State of Florida, which the Clerk has read. Is there objection? [After a pause.] The Chair hears none. The question is on the third reading of the Senate bill.

The bill was ordered to a third reading, read the third time, and

On motion of Mr. SPARKMAN, a motion to reconsider the last vote was laid on the table.

LOUDON PARK NATIONAL CEMETERY.

Mr. SCHIRM. Mr. Speaker, I ask unanimous consent for the present consideration of the bill (S. 4932) providing for the extension of the Loudon Park National Cemetery, near Baltimore, Md., which I will send to the desk and ask to have read.

The Clerk read as follows:

Be it enacted, etc., That the Secretary of War be, and he is hereby, authorized and directed to purchase such additional land as may be necessary for the extension of the Loudon Park National Cemetery, near Baltimore, Md., to provide burial for such soldiers, sailors, and marines as are by law entitled to interment in said cemetery; and to provide for the purchase of said land and for the necessary improvement of same the sum of \$15,000, or so much thereof as may be necessary, is hereby appropriated, out of any money in the Treasury not otherwise appropriated.

The SPEAKER. The gentleman from Maryland asks unanimous consent for the present consideration of the bill (S. 4932) providing for the extension of the Loudon Park National Cemetery, which the Clerk has read. Is there objection?
Mr. MADDOX. Mr. Speaker, observing the right to object, I

would like to have this bill explained.

Mr. SCHIRM. Mr. Speaker, this bill provides for the extension of the Loudon Park National Cemetery. That cemetery now contains about 3\(\frac{3}{3}\) acres. There is a certain space reserved for memorial services. Upon this space are built four monuments and a rostrum. It was reported by Lieut. Col. C. F. Humphrey, deputy quartermaster-general, to the Quartermaster-General of the United States Army in 1897 that on the lot set apart for burial purposes there was available space for about 165 graves. Now, to my actual knowledge, we have encroached upon the ground set apart for memorial services, and have already made about 120 graves on the space between the monuments and the rostrum. The bodies of the regular soldiers from Fort McHenry and of the veterans of the civil and the Spanish wars are buried in this cemetery, and unless this extension is made there will be no available space to dispose of them.

Mr. MADDOX. How much does the bill carry? I could not

hear it as it was read.

Mr. SCHIRM. Fifteen thousand dollars, or as much thereof as will be necessary. There is a statement appended to the report here, which has been carefully gone over by the War Department and by the Committee on Military Affairs, and it is conceded to be a small estimate for the land and the work required for extending the walls and making the necessary improvements.

Mr. MADDOX. Was it reported by the committee unani-

mously?

Mr. SCHIRM. Yes.
Mr. MADDOX. This is a national cemetery?
Mr. SCHIRM. Yes.
The SPEAKER. Is there objection to the present consideration of the bill? [After a pause.] The Chair hears none. The question is on the third reading of the Senate bill.

The bill was ordered to a third reading, was read the third

time, and passed.
On motion of Mr. SCHIRM, a motion to reconsider the last

JAMES M. OLMSTEAD.

Mr. LOUD. Mr. Speaker, I ask unanimous consent for the present consideration of the bill (H. R. 13639) to correct the military record of James M. Olmstead, which I will send to the desk and ask to have read.

The Clerk read as follows:

Be it enacted, etc., That the Secretary of War be, and he is hereby, authorized and directed to amend the military record of James M. Olmstead so as to fix September 8, 1863, as the actual date of said Olmstead's discharge from the service as second lieutenant Company F, Eleventh Regiment Kentucky Volunteer Cavalry, the same being the date to which he was paid and upon which his service terminated.

Amend by striking out in line 4 the words "and directed."

The SPEAKER. The gentleman from California asks unanimous consent for the present consideration of the bill (H. R. 13659) to correct the military record of James M. Olmstead. Is there objection? [After a pause.] The Chair hears none. The question is on agreeing to the amendment.

The amendment was agreed to.
The SPEAKER. The question now is on the engrossment and third reading of the bill.

The bill was ordered to be engrossed and read a third time,

read the third time, and passed.

THIRD AND FOURTH CLASS MAIL MATTER.

Mr. RYAN. Mr. Speaker, I ask unanimous consent for the present consideration of the bill (H. R. 13169) relating to third and fourth class mail matter, which I will send to the desk and ask to have read.

The Clerk read as follows:

The Clerk read as follows:

Be it enacted, etc., That third and fourth class mail matter shall not be remailed to sender until the proper postage has been fully prepaid on the same:

Provided, That in all cases when undelivered mail matter of the third and fourth class is of obvious value the sender, if known, shall be given the opportunity of prepaying the return postage or accepting delivery to himself, or upon his order, at the office where it is held, upon the payment of 1 cent postage for each card notice given him, under such regulations as the Postmaster-General may prescribe.

Amend by striking out the commas after "himself" and "or" in line 8 and by adding a comma after "order" in line 9.

The SPEAKER. The gentleman from New York asks unanimous consent for the present consideration of the bill (H. R. 13169) relating to third and fourth class mail matter, which the Clerk has read. Is there objection? [After a pause.] The Chair hears has read. Is there objection? [After a pause.] The one. The question is on agreeing to the amendments.

The amendments were agreed to.
The SPEAKER. The question now is on the engrossment and

third reading of the bill.

The bill was ordered to be engrossed and read a third time; and

it was read the third time, and passed.
On motion of Mr. RYAN, a motion to reconsider the last vote was laid on the table.

DISTRICT OF COLUMBIA APPROPRIATION BILL,

Mr. McCLEARY. Mr. Speaker, I move that the House resolve itself into the Committee of the Whole House on the state of the Union for the further consideration of the bill (H. R. 14019) making appropriations for the District of Columbia.

The SPEAKER. The gentleman from Minnesota moves that the House resolve itself into the Committee of the Whole House on the state of the Union for the further consideration of the bill (H. R. 14019) making appropriations for the District of Columbia.

The motion was agreed to.

Accordingly the House resolved itself into the Committee of the Whole for the further consideration of the bill H. R. 14019,

with Mr. GILLETT of Massachusetts in the chair.

Mr. McCLEARY. Mr. Chairman, at the close of the session last evening the gentleman from Missouri [Mr. RUCKER] had the floor with the understanding that he should continue his speech

this morning, and he is to have such time as he wants to finish his remarks.

Mr. Rucker rose and was recognized.

Mr. BENTON. Mr. Chairman— The CHAIRMAN. For what purpose does the gentleman rise? Mr. BENTON. I rise to yield such time to my colleague [Mr. RUCKER] as he desires to finish his speech.

The CHAIRMAN. The Chair has already recognized the

gentleman from Missouri.

Mr. RUCKER. Mr. Chairman, when the House adjourned on yesterday, I was discussing the proposition of authorizing and requiring the assessment and taxation of personal property in the District of Columbia. In connection with my remarks I took occasion to read the language of certain citizens of this District. as reported in the papers, in opposition to the enactment of such a law. I concede that these gentlemen have a right to the views they entertain, and a perfect right to express those views; but since they have publicly discussed pending legislation, I claim the right to refer to their utterances and to criticise them if the language used justifies criticism.

I quoted declarations of gentlemen to the effect that a law requiring the assessment of personal property in the District could not be enforced; that it would make hars of everybody, and that such a law would be a tax on honesty. I now read from the

Washington Post of February 15, 1902:

Mr. Thomas Blagden said he personally opposed personal taxation. He wished to know how the assessor was going to get at the facts. He said it was a tax on honesty.

Another Richmond in the field who entertains grave fears that this law can not be enforced and that its attempt will corrupt and debauch the citizenship of this community. It is strange, passing strange, that so many of these self-constituted guardians of public morals and advocates of the rich men of this town are in such perfect accord and so harmonious in their views as to the

practical operation of the proposed law.

If the statements of these eminent gentlemen who are "native here and to the manor born," and who profess personal knowledge, are accepted as sufficient to establish the proposition for which they contend—that a personal tax is a tax on honesty—then perhaps the strongest argument which may be made in opposition to the enactment of this law has not yet been made. The purpose of this legislation is to raise increased revenues for the trict; but if its effect will be to put a tax on honesty, as these gentlemen insist, then the result may be disappointing to its

But, Mr. Chairman, in whose behalf have these distinguished gentlemen spoken? Who doubts for one moment that the power behind the throne is the owners of the hundreds of millions of wealth, which, under existing law in this District, wholly, or nearly so, escapes taxation? To suppose that all the energy and activity we have witnessed is prompted by a worthy and right-eous desire to protect and shield the poor or those in moderate circumstances would do violence to the intelligence of any gentleman on this floor. What prominent citizen has taken it upon himself to call a public meeting in this town in their behalf, or who has shown the courage to utter one word in defense of this class of people? What newspaper published in Washington has espoused the interests of the humble citizen or contained one line in advocacy of his cause? A tax upon personal property is of benefit to the poor man, because its logical and necessary result is to lower the rate of taxation.

A prominent Washington paper of January 28, 1902, said edi-

The first requisite for such a personal tax scheme as the Post expects Congress to establish is a liberal exemption provision.

And further it said:

To assess real estate and mortgages on such real estate is to duplicate taxation. Let the tax reach visible assets, tangible effects, such as horses, carriages, etc., and let it avoid the inquisitorial feature and we are confident good citizens will not object.

Who are the good citizens who, after all opposition has signally failed, would welcome with approval a law which "avoids the inquisitorial feature" and imposes a burden upon "visible assets," "tangible effects" not borne by other kinds of personal property? Evidently the newspaper speaks for the rich, for the money lender, for the millionaire. Real estate is "visible" and "tangible," but the debt secured by mortgage is not.

In the absence of the dreaded "inquisitorial feature" this class of property—this token of wealth—might go into hiding, and thus continue to escape taxation. As far as possible double taxation should be avoided, but if either the mortgaged home or the debt secured upon that home must escape, then, I submit, every dictate of reason, every suggestion of fair play and common honesty requires that the mantle of protection should be thrown around the shattered home and give it the benefit of the exemption. But there should be no exemption.

Mr. CLARK. May I ask my colleague a question?

The CHAIRMAN. Does the gentleman yield?
Mr. RUCKER. Certainly.
Mr. CLARK. Do you not believe that if the right of suffrage was restored to the people of the District of Columbia, as I provide in a bill that I have pending here, they would pass such laws as would hunt out this concealed property and make it pay its part of the taxes?

Mr. RUCKER. Mr. Chairman, answering in a very general way the question of my colleague, I desire to say that I am satished every bill he has introduced in this Congress possesses merit, but I am opposed to giving the citizens here any more liberties until they assume more of the burdens. I expect they ought to

be allowed to vote.

Mr. CLARK. Couple the responsibilities with the privilege and throw the burden on them instead of having it assumed by the House of Representatives, and do you not think they would

hunt up the tax dodgers like they do in the States? Mr. RUCKER. Judging from the expressions I have read in the press of distinguished citizens of this town, I doubt the capacity of my friend, with all his ingenuity, to devise any scheme which

would make a Washingtonian love to pay taxes. [Laughter.]
Other objections urged to the passage of a personal-tax law are
of a character which tempts me to exclaim, in the language of
Mark Antony, "If you have tears, prepare to shed them now."

Mr. Roessle, according to the Post, said:

Taxes are so heavy in Washington that people are being driven to suburban towns in Maryland and Virginia.

Mr. Parker is quoted in the same paper as saying:

It would ruin Washington to increase taxes now. It would drive away from here just the people we have to depend upon. The people who have large holdings of personal property, who would be most affected by the levy of a personal tax, are the rich men who have come here to reside. This is a resident city, not a business city. If a personal tax is imposed on the wealthy resident he will move away.

If this be true, if there be a rich man in this city so purely self-ish and so very parsimonious and niggardly that he would change his domicile rather than submit to the just and equitable provisions of a law that exacts of him only the same reasonable tribute sions or a law that exacts of him only the same reasonable tribute it demands of his less fortunate neighbor, then, in my judgment, the sooner he moves the better. If he has no broader conception of the duties of citizenship, if he has no loftier aspiration than to become a parasite upon the community, he is not a desirable citizen here and will not be elsewhere. But, go where he may, he will find no place of retreat, no haven of security from taxation such as is now being enjoyed by the owners of great wealth in Washington. Washington.

Yes, he may "take the wings of morning and fly to the uttermost parts of the earth," but when he alights, thank God, he will find on the one hand a vigilant assessor clothed with an "inquisitorial" blank to force him to uncover and disclose his wealth, and on the other a diligent tax collector, armed with legal process to compel him to "render unto Cæsar the things that are Cæsar's."

And in the end, when hope has departed and he is engulfed in deep despair, he may be led to proclaim, in the language of the blind poet-

Me miserable! Which way I fly is hell; Myself am hell.

[Laughter and applause.]

I hope a law subjecting all personal property to taxation will pass at this session regardless of all opposition that has arisen or may arise to defeat it. It is a shame that it has been so long de-

may arise to defeat it. It is a shame that it has been so long deferred.

Mr. Chairman, in no section of the United States are the people treated with such unprecedented and inexcusable partiality and favoritism as in the District of Columbia. The time honored but almost obsolete principle of "equal rights to all and special privileges to none," which we all still profess to respect, seems to have no application here. It has been ruthlessly brushed aside and repudiated in our discriminating and fostering care of the interests and welfare of the inhabitants of this city and District.

The civil-service law expressly provides that appointments to public service in the Departments at Washington shall be apportioned among the States and Territories and the District of Columbia according to population as shown by the last census. This has not been done. This provision of the law has been ignored and defiantly violated in the interest of resident place hunters, in utter disregard of the rights of citizens of the States.

The law as administered has become a doorway which opens easily to the favored citizen of this city and enables him to reach the goal of his ambition—a desirable and lucrative position in public service—and then abruptly closes with a self-acting double-combination lock to the vast majority of applicants from the States. It seems to me the law as administered has become a farce and a fraud, and that it ought to be promptly repealed, unless its provisions can be fairly executed.

In a pamphlet recently issued by the Civil Service Commission

less its provisions can be fairly executed.

In a pamphlet recently issued by the Civil Service Commission I find this table:

Sec. 184. The following table shows the apportionment of appointments in the departmental service at Washington, D. C., from July 16, 1883, to January 1, 1902, under the census of 1900:

Division of the last		A	ppointmen	1	Net ap-	
State or Territory.	Entitled.	Through examina- tion.	Through reinstate- ment.	Through transfer.	Separa- tions.	
Alabama	183	134	14	8	37	119
Alaska	6	2				2
Arizona	10	6	1	1	2	- 6
Arkansas	131	87	5	3	16	79
California	148	113	6	11	21	109
Colorado	54	33	9	9	10	41
Connecticut	91	78	10	10	14	84
Delaware. District of Columbia	18	20		3	2	21
District of Columbia	28	262	96	153	61	450
Florida	53	33	8	8	9	35
Georgia	222	173	22	17	53	159
Idaho	16	9		2	1	10
Illinois	482	361	29	36	65	361
Indiana		208	19	22	25	224
Indian Territory		3	2	3	1	7
lowa	223	166	14	15	24	171
Kansas	147	122	14	13	17	132
Kentucky	215	161	14	15	36	154
Louisiana		90	1	5	14	82
Maine		67	4	7	. 14	64
Maryland		165	37	39	00	206
Massachusetts	281	239	13	18	45	225
Michigan	242	198	9	11	34	184
Minnesota		109	10	8	17	110
Mississippi		112	3	11	21	105
Missouri	311	233	16	17	40	
Montana	23	12	2	1	3	12
Nebraska	107	81	4	- 8	14	6
Nevada	41	5		1		41
New Hampshire		38	3	5	5	134
New Jersey New Mexico		136	13	11	26	18
New York	726	12 578	74	82	134	600
North Carolina	189	138	9	11	21	137
North Dakota	31	14	2	1	1	16
Ohio		365	46	36	46	401
Oklahoma	39	8	1	6	3	15
Oregon		30	Î	6	9	28
Pennsylvania		478	48	63	96	493
Rhode Island	43	30	1	1	1	31
South Carolina	134	103	5	7	19	96
South Dakota	39	22		7	7	25
Tennessee	202	152	14	15	31	150
Texas		197	15	11	49	174
Utah	28	22	2		9	1/
Vermont		37	5	1	3	40
Virginia		174	31	45	37	213
Washington		33	2	8	12	26
West Virginia		66	5	11	iĩ	7
Wisconsin		152	16	5	26	147
Wyoming		7		3	1	
Total	7,591	6,074	650	788	1,180	6, 335

According to this table the District is entitled to only 28 places in the departmental service, but it has taken 450.

The same pamphlet contains this additional table:

SEC. 185. The following table shows the apportionment on January 1, 1902, of appointments to clerical and recognized trades positions in the Government Printing Office on the basis of 2,521 appointments under the census of 1900:

		Appointments.						
			Since June 15, 1898.			Sepa- rations	Net ap-	
State or Territory.	Enti- tled.	In the service on June 15, 1898.	Through examination.	Through rein- state- mentand transfer.	Total.	since June 15, 1898.	point- ments charged.	
Alabama	61 2	5	13	6	19	7	17	
Arizona Arkansas California Colorado Connecticut Delaware District of Co-	39 18 30 6	16 6 9 12 10	1 11 21 4 8	5 6 1 6	1 16 27 5 14 1	11 13 4 8 2	1 21 20 10 18 9	
lumbia	9 18 74 5	260 2 32 32	5 9 13	56 5 24	61 14 37	58 5 30	263 11 39	
Idano Illinois Indiana Indian Territory Iowa. Kansas Kentucky Louisiana Maine Maryland Massachusetts Michigan Minnesota Mississippi Missouri Montana Nebraska	161 84 84 11 74 49 72 46 23 40 94 81 58 52 104 8	72 72 72 27 27 27 32 11 3 94 29 35 24 24 15 22	39 7 1 26 9 17 9 13 7 50 17 18 6 44 1 16	35 24 7 8 25 4 1 49 9 13 5 15 23	74 81 1 33 17 42 18 14 56 59 23 14 59 8	14 44 18 8 8 8 8 13 4 44 21 13 15 11 23 3	102 62 1 43 76 42 111 106 67 52 32 18 60 22	

Y		-		OPERATOR S			
State or Territory.		Appointments.				11 7	
	Enti- tled.	In the service on June 15, 1898.	Since June 15, 1898.			Sepa- rations	Net ap-
			Through exami- nation.	Through rein- state- ment and transfer.	Total.	since June 15, 1898.	point- ments charged.
Nevada New Hampshire New Jersey New Mexico New York North Carolina North Dakota Ohio Oklahoma Oregon Pennsylvania Rhode Island South Carolina South Dakota Tennesse Texas Utah Vermont Virginia Washington West Virginia Wisconsin Wyoming	1 14 63 63 63 10 131 14 210 210 210 14 45 13 67 102 9 111 62 69 8	10 50 1 10 808 177 7 74 1 1 161 161 161 161 28 111 2 2 6 6 50 2 2 9	1 4 4 4 1 12 111 111 2 2 30 0 2 5 5 31 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 20 105 4 1 54 1 11 19 6 6 1 1 17 17 1 15 3	1 5 24 1 1177 115 3 8 4 4 2 2 6 6 9 2 2 3 6 4 7 7 7 1 5 2 9 1 1 5	2 15 141 111 13 49 2 61 61 3 15 24 21 21 21 21 21 21 21 21 21	11: 55: 55: 27: 22: 21: 44: 44: 45: 55: 55: 55: 22: 22: 21: 45: 45: 45: 45: 45: 45: 45: 45: 45: 45
Total	2,521	1,591	592	641	1,233	809	2,01

In this service the District is entitled to 9, but enjoys 263 positions. In the various departments at Washington there were on January 1, 1902, as shown by the tables just read, a total of 8,347 employees, of which the District was entitled to 37, but enterprising citizens here have managed to secure 718—nearly one-eleventh as many as the entire United States. These official figures render comment unnecessary. They show an abuse of the civil-service system which ought not longer to be tolerated.

Now, Mr. Chairman, in conclusion I desire to say the people of the United States are proud of their capital city, and heartily share with its citizens the worthy and laudable ambition and de-termination to make it the most beautiful city in this grand Republic. But I shall urge, as earnestly as I can, that the people here must perform their part of this great work. They must stop trying to evade the payment of reasonable and just taxes, and they should also learn to understand and appreciate the fact that all public offices were not created for their sole, separate use and

It would be well, too, for them to understand that members of Congress can not be swayed or influenced in the discharge of duty by being treated to excursions on the historic Potomac or by invitations to board of trade banquets, where the invited guests are regaled and refreshed with oratorical declamations on the neces-sity of increased appropriations and additional loans to the District—a torture, I fancy, scarcely less excruciating in its severity than the "water cure," which we are told is being administered without rebuke to our fellow-citizens in the Philippine Islands.

Nor will the ravings and vituperations of the press of this city

deter any man in the performance of duty as he sees it. With unwavering confidence in the rectitude of his purpose, pursuing undisturbed the path of duty, ever conscious of his obligations to his constituency, he will view with calmness and serenity the venomed darts hurled by these papers, while enjoying perfect immunity and security from harm in the reflection, "They pass by me as the idle wind, which I respect not." [Prolonged applause.]

MESSAGE FROM THE SENATE.

The committee informally rose; and Mr. Capron having taken the chair as Speaker pro tempore a message from the Senate, by Mr. PARKINSON, its reading clerk, announced that the Senate had passed without amendment bill of the following title:

H. R. 1964. An act to provide for a light-house keeper's dwelling, Ecorse range light station, Detroit River, in the State of Michigan.

The message also announced that the Senate had passed bills of the following titles; in which the concurrence of the House of

Representatives was requested.
S. 312. An act providing that the circuit court of appeals of the eighth judicial circuit of the United States shall hold at least one term of said court annually in the city of Denver, in the State of Colorado, or in the city of Cheyenne, in the State of Wyoming, on the first Monday in September in each year, and at the city of St. Paul, in the State of Minnesota, on the first Monday in June in each year; and

S. 3316. An act to amend an act entitled "An act to create a new division in the western judicial district of the State of Missouri," approved January 24, 1901. DISTRICT OF COLUMBIA APPROPRIATION BILL.

The committee resumed its session.

Mr. McCLEARY. Mr. Chairman, I would like to ask my friend from Missouri whether he is ready to come to an agreement as to the duration of general debate?

Mr. BENTON. I am not quite able to agree at this time, Mr. Chairman. I have been asked for an hour and a half more time.

My impression is that it will be better to leave it open, and I think we will get through by 3 or 4 o'clock. I hope the gentleman will let the debate run on indefinitely for two hours at least.

Mr. McCLEARY. Mr. Chairman, I ask that the time be con-

trolled one-half by the gentleman from Missouri and one-half by

myself.

The CHAIRMAN. It will be difficult to divide the time unless some definite time is set for the close of general debate.

Mr. McCLEARY. What I had in my mind was the controlling of time by the gentleman from Missouri and myself.

Mr. BENTON. I am willing to make it definite and end it at

Mr. McCLEARY. I accept the suggestion to close the debate at 4 o'clock

The CHAIRMAN. The gentleman from Minnesota asks unanimous consent that general debate may close at 4 o'clock, the time to be divided equally, and to be controlled by the gentleman from Minnesota [Mr. McCleary] and the gentleman from Missouri [Mr. Benton]. Is there objection? [After a pause.] The Chair hears none.

Mr. McCLEARY. Mr. Chairman, I now yield to the gentleman from Ohio [Mr. Shattuc].
Mr. SHATTUC. Mr. Chairman, during the time granted to me I propose to review in a very brief manner some of the aspects of the present industrial situation in the United States, particularly as it applies to the interests of the great army of toilers whose brawn and brain contribute so materially to the progress of the Republic and whose welfare should be sought by all. I am aware that, with the best intention to be thorough in my treatment of the subject, I will be able to touch upon the salient points only, but I also know that the good judgment of the members of the House will carry the argument to its logical conclusion. In considering the question it must always be borne in mind also that tremendous changes in methods have been made even within the last decade, new factors have entered into the problem, and long-held theories, applicable to former conditions, have become obsolete when applied to the new environment under which large masses of the workers are now employed.

ELEMENTS OF THE PROBLEM.

It is proper to consider first some of these elements of the problem that affect conditions of employment, labor environment, and rate of wages, such as machinery, immigration, industrial combinations, transportation, and policies of governmental control.

MACHINERY.

First of these in extent and importance is machinery. The inventive genius of the human brain is constantly alert contriving devices to aid, and often to supplant, hand labor in production. How prolific this invention has been is attested by the nearly 700,000 patents issued by the Patent Office; over half of which have been issued since 1885. These devices have not only made possible modern methods, but in many instances they have completely revolutionized whole trades. They have often caused a displacement of skilled by unskilled labor and an entire rearrangement of methods rangement of methods.

For example, the invention of the power loom and the spinning jenny transformed the manufacture of textile fabrics and transplanted the industry from the home of the cottager to the mill. The steam motor on land and sea brought closer together the producer and consumer, while the telegraph and telephone have annihilated space and made the nations of the earth next-door neighbors one to another. What the power loom and spinning jenny did for textile manufactures the McKay and Goodyear sewing machines did for shoemaking, and the huge factories of the shoe manufacturing centers of the country rival in size and importance the mills in which textile fabrics are produced. The invention of the Bessemer process and other similar improvements in the manufacture of steel have caused steel to supplant iron in a great number of uses and created vast enterprises of a character and magnitude unthought of a half century ago.

Electricity, as yet but partially understood and utilized, rivals steam as a motor, drives our street cars and private carriages, and gives us illumination by night the semblance of the noonday sun. And yet it is scarcely more than twenty-five years since the telephone was a toy and the arc light a sputtering suggestion of its present steady brilliancy. The American idea of interchangeability of parts lessens the first cost of the machine, reduces cost of repairs, and facilitates production. Hand labor is given a furlough wherever a machine can be fashioned to do the work of the

All these changes have been for the great benefit of mankind as a whole, but they have brought hardship and suffering to those who have been supplanted by the machine and who have been compelled to learn a new trade, or the old trade in a new way, after many years, perhaps of greatest skill, given to old forms of production.

CHILD LABOR.

One of the first effects of the introduction of machinery has been the degradation of labor by the subdivision of labor and by the substitution of the labor of women and children for the labor of men. Incredible as it may seem in these enlightened days, there are States in the Union where children of tender years, as low as 6 years of age, are employed twelve hours per day, and when the mills are run by night these infants are worked from dark to dawn by the side of the adults. It is gratifying to state, however, that enlightened public sentiment in most of the States has compelled the enactment of laws taking children under 14 years of age out of the mills and factories and sending them to school, where they belong.

This sentiment realizes the impossibility of building up a sturdy future manhood and womanhood from a present generation of children who in their tender years are stunted in growth and dwarfed in intellect by confinement at hard labor in the stifling atmosphere of mills and factories. Therefore the workday has been gradually shortened in most States, as I have intimated, from the twelve hours of the past to the nine hours and eight

hours of the present.

INTENSIVE TOIL.

But the reduction of the hours of labor has increased the exhaustiveness of toil. To maintain the amount of total product a swift machine supplants a slow machine and the employment becomes more intensive for the worker. Here again new phases of the problem are created. The available years of a man's life in which he may keep pace with the demands of machinery have

been curtailed.

Already there is a disposition to set aside the man of 45 years of age and more, and put a younger man, more nimble fingered, in Thus many men now become superannuated at the his place. time of life when in former years they were thought to be most desirable by reason of skill and experience; and a demand is heard for some method by which to provide for the toilers whose usefulness in mechanics has ended and whose opportunity to get employment in gainful mechanical occupations has been barred by the age limit. In foreign countries this condition is being met by systems of state insurance, while trade unions seek to provide for it, in a limited degree as yet, by the establishment of "superannuation funds" for the benefit of their aged members.

IMMIGRATION.

Another serious factor in the problem is immigration. I will not enlarge upon it here, because in support of the bill on that subject, reported from the committee of which I have the honor to be chairman, my views are fully presented. In this connection it is sufficient to say that the addition of 5,000,000 immigrants to the labor supply of our country since 1890 and a current increase of 600,000 yearly form a menace to the labor of our land entitled to serious consideration. It may not be so perceptible now, but should a period of depression again visit our industries the oversupply can not fail to add to the disastrous effect upon American labor. The result will be a positive reduction in the standard of wages, the standard of living, and the standard of civilization. These immigrants have mostly settled in the manufacturing States and in the cities thereof, thus intensifying the perplexities of the situation should depression come.

TRANSPORTATION.

The three primary factors of national progress are production, distribution, and consumption. We must produce to have value; we must consume to make that value useful. When the producer and the consumer are widely separated, distribution sometimes becomes the most important factor. Hence the importance of the transportation problem in our national life. Occupying a territory with an area of over 3,000,000 square miles, not counting outlying possessions, our present attainment would have been impossible without the tremendous growth of our railroad systems, which, with a network of steel, unite the different trade centers. We had but 9,000 miles of railroad in operation in 1850. We now have more than 200,000 miles, giving employment to more than 1,000,000 men, and paying them over \$600,000,000 a year in wages. We have 40 per cent of the mileage, and nearly as much of the capitalization, of the world. The value of railroad assets in the United States equals one-seventh of our total wealth, and the annual freight bill on the railroads exceeds \$1,600,000,000.

MERCHANT MARINE.

In only one important matter does the United States seem at disadvantage in the struggle for industrial supremacy, and that is in her merchant marine engaged in foreign trade. While our shipyards built 483,489 tons in 1901, we had but 889,129 tons en-

gaged in foreign trade, against 4,635,089 tons engaged in domestic trade and 1,706,294 tons engaged in the commerce of the Great The tonnage engaged in domestic trade is a matter of great pride, but it is somewhat humiliating that 90 per cent of our exports and imports of merchandise should be carried under foreign flags. If press reports are true, American capital is about to take over bodily more than a million tons of the best steamships upon the ocean, and even though the flag they sail under will still be alien, the guiding influence and ownership will be loyal to America and to American commerce.

Pertinent to the subject of our merchant marine, past and present, is the following clipping from a recent number of the Scien-

tific American:

THE FLEETS OF THE WORLD,

The latest records of Lloyd's Register show that the fleet owned by the United States Steel Corporation has grown to such proportions that it now ranks as the fifth among the great steamship companies of the world. Considerably the largest of these is the Hamburg-American Company, which owns 134 vessels of an aggregate gross tonnage of 683.000 tons. The next largest is the North German Lloyd Company, whose 120 vessels aggregate 556.000 tons; the third company is the British Elder Dempster Company, which owns 153 vessels, aggregating 481.000 tons. Then follow the British India Steam Navigation Company, with 122 vessels and 384.000 tons, and the United States Steel Corporation, with 113 vessels, aggregating 343,517 tons. From the same source we gather that in point of total number of vessels owned and of their gross tonnage the fleets of the United States stand second among those of the world. Great Britain and her colonies, out of a total for the whole world (including countries possessing over 1,000.000 tons of shipping) of 29,691 ships, aggregating 30,600,510 gross tons, possesses 10,869, with a total tonnage of 14,708,205 tons, one-seventh of which is composed of sailing ships.

ping) of 29,691 ships, aggregating show, one gross tons, possessed of sailing ships.

The United States owns 3,286 vessels, with a gross tonnage of 3,077,344 tons, of which two-fifths are sailing vessels; and then follow Germany, with 2,905,782 tons, of which one-sixth are sailing vessels; Norway, with 1,627,220 tons, one-half of which are railing vessels. France, with 1,406,833 tons, a quarter of which are sailing vessels, and italy with 1,117,533 tons, of which two-fifths are sailing vessels, and italy with 1,117,533 tons, of which two-fifths are sailing vessels. While the lead shown by Great Britain is so gmeat, strenuous efforts are being made by competing countries to reduce, by means of judicious subsidies, this great preponderance. Germany and France subsidize many of their lines heavily, and the policy has proved to be, particularly in the case of Germany, a wise one.

The ship-subsidy bill now before Congress would very materially assist in the development of our merchant marine, discourage the purchase of foreignbuilt vessels, and stimulate the shipbuilding industry on our own seasoast. Contemplating the figures we have given above, there is much food for thought in the fact that about the year 1830 Great Britain possessed under 800 vessels, whose aggregate registered tonnage was less than 155,000 tons, and that during this period the aggregate tonnage of the steamships owned by the United States was about 155,000 tons, or 5,000 tons more than that owned by Great Britain. That was in the days of wooden shipbuilding, and before the advent of steel, and more particularly before Bessemer steel had given that wonderful impetus to British shipbuilding the influence of which still enables her to maintain such a commanding lead.

In 1893 began that system of reorganization of industry which was partially completed in 1897, and which has now advanced far enough to indicate its ultimate effect upon production, distribution, and consumption, and to justify the suggestion that the fate of nations may hang upon its final culmination. The industrial combination, commonly known as "the trust," is a marvel in purpose and audacity, bringing the highest type of administrative efficiency yet known. With rapidity of action and boundless energy characteristic of our people, the United States in a few years has passed all competitors and now pitches the tune in the concert of nations. In 1897 Pittsburg for the first time undersold Europe in the price of steel. Since then the forces has been assembling in production, transportation, and commerce by which are to be influenced the future currents of industry, and by which are to be transferred to the United States the powers of trade and finance that dominate the industrial world.

I shall not attempt to attack or defend these vast aggregations of wealth and industrial power. It is yet too soon to say if they are to bless or to curse mankind. If they prove to be beneficial, they will not need defense. If they seek to oppress instead of to benefit the people at large, the mightiest power of the Republic—public opinion—will crush them, as in days gone by it has destroyed all forms of human slavery among civilized nations.

[Applause.]

As the individual employers gave way to the corporations, the As the individual employers gave way to the corporations, the corporations in their turn have merged into the large industrial combinations. They represent one side of the controversy between capital and labor, the employer. They have their counterpart on the other side in the great labor federations, representing the labor. The other interested element, the public at large, is observant of the progress of events, and, though the timid may fear and the pessimist may croak, is calmly confident of final supremacy through the courts and the ballot box when the rights of the progress of civilization obstructed or people are assailed or the progress of civilization obstructed or

endangered. [Applause.]
One thing of great encouragement is patent. These combinations need stability of trade conditions for success fully as much as does labor. Their influence may be safely counted upon, therefore, to prevent violent fluctuations in the markets with their consequent periods alternately of feverish activity and ruinous depression. Thus, by continued employment, the consuming power of labor will be maintained and all the people receive due

meed of benefit in the continued universal prosperity that must result therefrom.

OUR LABOR ARMY.

About eighteen millions of our people, in round numbers, are wage-earners and literally obey the Divine injunction, "In the sweat of thy face shalt thou eat bread." One-quarter of our people, then, toil in mine and field and factory and other gainful occupations to form the aggregate of the vast productive energy of our country, which by its giant strides in recent years has placed us at the head of all the nations in material wealth and prosperity. Shall we not wisely consider the interests of this great army of toilers? And when we conserve their interests are we not build-ing upon foundations broad and deep for future stability and con-

tinued prosperity in commerce and industry?

The laborers, as above defined, and those dependent upon them form 90 per cent of the population of the globe. Whatever affects the prosperity of the workers, therefore, affects the general welgars. the prosperity of the workers, therefore, affects the general welfare. The heart beats of commerce throb in unison with those of busy, contented, well-employed, and well-paid labor. Let us carry the proposition a little further and see if a guide for intelligent action may not be evolved from the study. Eliminating the comparatively few who live upon inherited wealth and add nothing by the product of their own hands or brains to what their

ing by the product of their own hands or brains to what their ancestors by honest toil accumulated, it is exact truth to say that all men are workers either by hand or brain, or both combined.

The highest type of labor is that in which the brain guides the hand, thus giving us the skilled worker, who is the last to be discharged in time of depression and the first to be called back to labor when the wheels of industry again begin to turn, and who tall times commends the highest compensation for his toil at all times commands the highest compensation for his toil. Hence the vast majority of our people are closely interested in the welfare of the toiler. They thrive in his time of employment and prosperity; they suffer in his time of idleness and adversity. How true this is may be amply proved by experience so recent as to be within the memory of all.

CONTRASTS OF A DECADE.

From that experience surely many wise lessons may be gleaned and solemn admonition for future conduct. The year 1892 was the most prosperous our country had ever known up to that time. The decade ending with 1890 showed the greatest absolute increase and the greatest percentage of increase in capital engaged in manufactures, the greatest absolute increase in average number of wage earners, and the greatest absolute increase in amount of wages paid of all the decades from 1850 to 1900. What a change wages paid of all the decades from 1850 to 1900. came in 1896! What a contrast with 1892! And what a change again from 1896 to 1902! All this was due to something more than

On the authority of Mr. Gompers, president of the American Federation of Labor, in his annual address to the annual convention of that body in 1897, there were then more than 3,000,000 of idle toilers in the land, eager and willing to work, yet unable to find the work to do. No estimate was given of the many millions more for whom there was employment only part time. All agree that those were among the darkest days of our experience during

the past thirty years. What a contrast with the present time!
We have a right to ask, Why such a tremendous contrast between conditions in 1896 and in 1902? Why stagnation, business bankruptcy, and financial ruin then, and universal prosperity now? Simply because under widely different policies of govern-mental management, to which I will later more fully allude, the three or four million workers then idle, because unable to find work to do, are now employed. The twelve to fourteen million others, working then on quarter, or half, or, in specially fortunate instances, three-quarters time, are now working every day in the week and every week in the year.

PRODUCTION AND CONSUMPTION.

Forming, as it does, and with those it represents, 90 per cent of the population, labor becomes at one and the same time the of the population, and recomes a value and the world's products.

Whatever affects the power of labor to produce affects the genwhatever affects the power of labor to produce affects the genever affects the power of labor to consume affects the general demand for the products of industry. Thus supply are materially influenced by the condition of labor. Thus supply and demand

The power of labor to produce depends, primarily, upon its steady employment. The power of labor to consume depends upon the wages received for its toil. The larger the income, the wider the range of demand and the greater the means of gratification. The higher the skill, the better the pay and the more advanced the civilization. Eighteen million workers, receiving but a dollar each per day, and working full time of three hundred days in the year have the convenience. dred days in the year, have the enormous consuming power of over five thousand millions of dollars in a year. But, according to Col. Carroll D. Wright, the average wages

per toiler are a trifle over \$400 per year, reckoning together men,

women, and children employed. The gross earnings of all yearly are over \$7,000,000,000. When we see in the daily press that employers in an industry have made a reduction in wages of 10 per cent we are apt to think, carelessly, that it does not amount to much. When labor makes a strenuous resistance to the reduction, or an equally strenuous attempt to secure an advance of like amount, we sometimes wonder why the battle wages so fiercely and the toilers make such a fight.

WHAT A CHANGE OF 10 PER CENT MEANS.

Reflect for a moment upon this question: What does a change of 10 per cent in wages, or income, mean to the grand army of toilers? It means the vast sum of more than \$700,000,000 yearly in power of consumption. It means this much added to or taken from the power of the toilers to get, first, the necessities which they must have; second, the comforts which they ought to have, and third, all the luxuries, some of which, at least, they would like to have. And the sum total of human happiness is in the quantity and quality of these three things—necessities, comforts,

and luxuries—within the attainment of the individual.

What does the sum of \$700,000,000 mean to the commerce of What does the sum of \$7.00,000,000 mean to the commerce of the country? Take the figures of the Bureau of Statistics of the Treasury Department for the year 1900 on the progress of the United States in its material industries for comparison. It would be \$9 per head of the total population. It would pay one-third of the national debt and equal one-third of the money in circulation. It would equal 28 per cent of the deposits in national banks or of It would equal 28 per cent of the deposits in national banks or of those of the savings banks of the country. It would very nearly equal our imports from foreign lands and be more than one-half of our vast exports. It would almost equal five times the value of gold and silver produced. It would pay \$3 a ton for all the coal mined. It would pay the expenses of the Post-Office Department seven times over, and more than five times all the salaries in our public schools. in our public schools.

It would have paid the entire net ordinary expenditures of the Government for the year quoted and left a surplus of over \$113,-000,000. It would exceed by a hundred millions of dollars the capital employed in manufactures and mechanical industries in the 32,398 establishments of my own State of Ohio, as reported in the census of 1900, and be 85 per cent of their gross product, while if the net or true value be taken, it would exceed that amount by nearly \$200,000,000. By these comparisons may be realized the stupendous effect upon the economic and social conditions of our country of a change of "only 10 per cent" in the wages paid yearly to labor. It is by such comparisons that we can realize how closely interwoven with the prosperity of our country is the welfare of our laboring people, and how carefully we should legislate in order that the should legislate in order that this great home market shall not be impaired.

THE INDIVIDUAL CONSUMER.

Let us now briefly apply our reasoning to the individual. I have said that every man must have the necessities of life. These embrace food, shelter, and clothing. However poor in quality, these three things must come to man as the reward of his toil, or he must receive them from public or private charity or as the result of crime. He must earn, beg, or steal them. I need not argue the proposition that the honest, self-respecting American mechanic infinitely prefers to earn rather than to beg or steal. Manly independence is the characteristic of American labor. Granting this premise, how important it is that labor should be employed and its standard of wages at least maintained.

With an average average in the characteristic of the chara

With an average annual income of only about \$400 it is evident that only by the closest economy can expenses be within income. Too often it is the case that luxuries are unknown, and even comforts seldom enjoyed in the home of the toiler. To such the suggestion of a reduction in wages means a curtailment, not of luxuries, not of comforts—for these they have not enjoyed—but of actual necessities. To the country at large it means a serious loss in the consuming power of the people, and thereby an equal shrinkage in the home market.

TRADE ORGANIZATIONS.

I am not unmindful of the sharp competition in many, if not most, lines of industry, leading the managers and employers to reduce to a minimum the cost of production in order to keep the enterprise running and thus pay any wage at all to labor. Because of the tendency in times past to make the wages paid to labor the basis of such economy of production, there has arisen a resistance thereto on the part of labor which now finds form in the trade

unions and labor organizations of the day.

These organizations naturally met with the fierce and often relentless opposition of the employers from the very beginning. And the struggle between master and man through all these many years, and during the development of modern industry, is responsible for much of the misunderstanding as to the relations existing and which should exist between employer and employed. The master has said: "I have the right to hire whom I please and pay what I please." The man has replied: "I have the right to

be consulted in the matter and to be a party to the bargain."

This "freedom of contract" idea on the part of the employer may be theoretically right, but it is practically wrong. changes have taken place in the manner of production and the The individual employer has been supplanted by the corporation, the comparatively small corporation by the gigantic combination. The present situation is the natural outcome of evolution in processes of production. Once it was that a man unwilling to accept conditions of employment offered by one employer could find within easy access another with whom he could bargain. All this has changed in many of the great indus-The terms offered must be accepted or opportunity for employment closes.

Resistance by the individual is futile. What is one man against a great corporation with fifty million, a hundred million, or fifteen hundred million dollars capital? By very force of circumstances the toiler has been forced to put the power of numbers against the power of money and to assert something akin to the doctrine of "vested rights" in the employment at which his lifetime of toil has been devoted and for which alone he is fitted. Hence the "demand for recognition" of the labor organization, often insisted upon more strenuously than the demand for increase in wages or change in trade conditions. This demand is crease in wages or change in trade conditions. often inexplicable to those unfamiliar with present conditions of labor employment and the changes therein during even the last

LABOR AND CAPITAL GETTING TOGETHER.

Education in economics is progressing rapidly. Strange as it may seem to many, employers and employed are getting together more closely and understand and acknowledge the rights of each other more freely than ever before in the history of trade. Elements are crystallizing which, when potent, will establish a common ground upon which employer and employed will meet and settle trade disputes. In such settlement due regard will be had not only of all which immediately concerns the employer and employed, but also of the indirect but ofttimes equally vital interests of the public at large. The public is frequently the innocent victim and sufferer from the stagnation attendant upon a labor war. Society, therefore, is beginning to demand that some means of prompt settlement shall be found, so that its rights shall not be ignored and it be unduly oppressed by mulish obstinacy of either masters or men. A FEW FACTS ABOUT OHIO.

I am justified in speaking as I do upon this great labor problem, inasmuch as I represent, in part, upon this floor a State which from 1840 to 1880 ranked fourth, and since 1880 has ranked fifth, among all the States of the Union in the value of her manufactures. During the half century closing with 1900 her capital increased from \$29,019,538 to \$605,792,266; her establishments from 10,622 to 32,398; her average number of wage-earners from 51,491 to 345,869, the greatest number employed at one time for the census year of 1900 being 451,686; her total wages from \$13,467,156 to \$153,955,330; her cost of materials used from \$34,678,019 to \$447,849,677, and the value (gross) of her products from \$62,692,279 to \$832,438,113.

These figures omit the statistics for governmental, eleemosy-nary, and penal institutions and establishments with a product of less than \$500. They are from the census of 1900, and therefore understate the present conditions in Ohio; but they are the latest available and serve the purposes of my argument in illustrating the wonderful strides of industry in the last half century and the importance of labor and its compensation in the development of the wealth and resources of our country. This brief compendium also shows how well Ohio has utilized her great nat-ural commercial advantages. Her means of communication by river, lake, canal, and rail have always been powerful agencies contributing to the development of her manufactures.

The early settlers from New England, New York, and Pennsylvania brought with them the mechanical knowledge and skill gained in their former homes and the machinery and tools they formerly used. The rapidly developing country west and south of Ohio furnished a market easy of access for their products, and their location was most favorable for obtaining cheaply a bountiful supply of iron, coal, and lumber, the raw materials for their finished products. "As early as 1803," says one writer, "manufactured products were shipped to points along the Mississippi River as far south as New Orleans."

PROGRESS IN FIFTY YEARS.

Living as we do in a period of marvelous industrial activity, we sometimes forget the wonderful progress made in the last half of the nineteenth century in manufactures and mechanical industries. A bare statement of the facts almost staggers belief, while it compels admiration. Capital has increased nineteenfold; average number of wage-earners, about five and one-half fold; amount of wages paid, about tenfold, and the value of products, thirteen-

fold. During this time the population increased two and one-quarter fold. The apparent value of products per wage-earner has increased from \$1,065 in 1850 to \$2,451 in 1900. No better indication can be offered of the increasing productivity of labor, due, of course, largely to increased effectiveness of machinery and abundant capital employed.

MANUFACTURES IN 1900.

The census of 1900 showed the gross value of products of all manufacturing and mechanical industries for the census year to be \$13,040,013,638. The "gross value" referred to does not represent the final value of the manufactured products of the country, since much duplication of figures results from the fact that the finished products of many establishments become the raw materials of a subsequent stage of development. But the "gross value" represents volume of transactions involved, in the same way that the total of transactions of a clearing house represents the actual banking business of the banks connected therewith.

The "net value" of products may be reckoned safely as about two-thirds of the "gross value." From this "net value" in turn may be deducted the cost of crude materials as they are originally received from farm, forest, mine, and sea, and the sums paid for fuel, freight, etc.; and in the last analysis we have \$5,671,902,790 as the value added to materials by the various processes of manufacture. But the gross value fairly represents the volume of internal trade in manufactured articles and the amount involved in preparing these products for retail distribution and consumption. The census experts estimate that this retailing of products and the passing them along to the ultimate consumer represent transactions of a volume equally as great; so that "the total money volume of the wholesale and retail transactions in the wholesale and retail transactions in the consumer trans manufactured products of the United States is unquestionably greater than the volume of the international trade of the principal countries of the world, which equals the sum of \$20,005,884,354 (exports and imports added together), "as shown by the bulletins of the Bureau of Statistics of the Treasury Department.

PROGRESS IN AGRICULTURE ALSO.

While in my argument I have used illustrations based upon the progress and development of manufactures and mechanical industries, I am not unmindful of the great agricultural interests of our country and their controlling influence upon our social and economic problems. I could not very well be indifferent to them, since Ohio ranks third among the States in agriculture as well as fifth in manufactures. But agriculture shares with manufactures the general prosperity. The toiler in the factory, in the mill, in the mine consumes the products of the farm. The nearer the farm to the factory the more valuable the farm, the more varied the crops, the more profitable the results.

We are proud of the fact that the yearly exports to foreign lands of agricultural products have reached the amount of \$1,000,000,000, but we are vastly more proud of the other fact that the farmer has a market twenty times as great right here in our own land. We rejoice exceedingly that such a great change for the better has come to the farmer since 1896. His mortgages have been paid to the amount of hundreds of millions. From being a borrower in the money centers of the country he has become a lender, and the accumulations of his years of prosperity have, at times, made him a potent factor in financial affairs during the past four years. He owns 65,000,000 swine, 3,500,000 mules, 62,000,000 sheep, nearly 20,000,000 horses, nearly 70,000,000 cattle, these farm animals alone being worth the enormous total of over three thousand millions of dollars. The value of his farm animals has nearly doubled since 1806 and ha is enjoying a condition. mals has nearly doubled since 1896, and he is enjoying a condition of prosperity, wealth, and comfort unequaled in the previous history of our country. No, I am not unmindful of the farmer, and I rely upon his sturdy common sense, his sound judgment, his proverbial shrewdness to sustain the public policy which rescued him from financial disaster and brought him again to the Beulah land of corn and wine. [Applause.]

FISCAL POLICY OF VITAL IMPORTANCE.

If I have succeeded in establishing my proposition that the great consuming element of the country's product is the wages paid to labor, it follows in logical sequence that labor must have opportunity to toil in order to receive wages with which to consume. Hence we are forced to carefully consider what policy of governmental management is best calculated to keep labor employed.

Since 1861, with the exception of two Presidential terms, the policy of the present dominant party has controlled the Government. For the most part while that policy has ruled-for thirtytwo years out of the forty-the country has progressed with marvelous rapidity, and the condition of labor has grown constantly better.

The periods of greatest idleness and attendant suffering have been when attempts were made to overthrow that policy and to

supplant it with another that promised much, but realized little. Yet, not satisfied with the disasters of the experiments already made, and with the crowning evils of the latest experience only six years passed by, there are those who cry loudly for another at-tempt in the same direction and, by specious arguments and sophistry, seek to entice the labor of the land to desert the policy which has blessed labor so bountifully since it again controlled the administration of affairs.

It can not be possible that the memory of the toilers is so poor as to forget so soon the bitter days from 1893 to 1897—the idleness of labor, the ruin of industry, the bankruptcy of capital. I have too much faith in the shrewd common sense of American labor to believe that it will destroy the magnificent structure its own thrift and energy have created and be led away by the siren songs which would entice the toilers to their destruction. To think otherwise is to insult the intelligence of American labor. [Applause.]

AN HONEST DOLLAR FOR HONEST WORK

Not only has the protective policy of the Republican party retained and developed for our own benefit our great home market to an extent far beyond any previous experience, but its financial policy has been none the less vital in its benefit to labor and to The party declared for American goods for American markets, and thus gave labor a chance to earn "an honest day's pay for an honest day's toil." In spite of alluring enticements of policy and expediency, it also firmly planted itself upon the bedrock of commercial integrity, and declared that labor should be paid with an honest dollar for honest toil. Thus it became the defender of the defenseless, for the cheapest coin is always used to pay labor, whereas it should be paid the best, and no one so much as the toiler is interested in sound and honest money. [Applause.] OUR HOME MARKET.

The greatest and grandest market in the whole world is all our own in our vast internal trade. The present controlling policy, if continued, will retain it for ourselves. In addition to that we are conquering the markets of other lands. The sceptre of marine control is about to pass into the hands of American capital and management of American men, because the sceptre of financial supremacy is held no longer in London, but in the United States.

The gigantic development of our home industries and our home markets during the past six years, coupled with the preeminent skill and productive capacity of our toilers, has given us our industrial supremacy, while the accumulation of capital, made possible concurrently therewith, has given to our "captains of industry" and "Napoleons of finance" the means with which to girdle the globe with continuous lines of transportation virtually under one control, and that control American and inspired with American instincts and American aspirations. The prophecy has been fulfilled. Westward the star of empire has taken its way and time's noblest offspring is the latest.

The limit of possible development has not been reached. as has been the achievement of the last half century, it will be dwarfed into insignificance by the commercial conquests of the first quarter of the twentieth century. Industrial development and trade expansion are progressing upon such a stupendous scale that the field of vision is no longer confined to one country. but takes in the whole world. Fully realizing the possibilitie and fully equipped to grapple with and secure them, the American Republic advances confidently to its destined commercial sovereignty of the world. [Applause.]

HOLD FAST THAT WHICH IS GOOD.

I plead for such wisdom of action in legislation as shall continue the present wise fiscal policy. I deprecate any act which, for temporary partisan gain or for the spoils of party politics, would paralyze industry, block the wheels of progress, and again turn the busy toiler out of the mill and the mine and the factory to become a tramp upon the highways. I appeal to the toiler himself to let the lamp of experience guide his footsteps, to the end that he shall continue to maintain by his support that wise policy which gives. first, the prime requisite to contentment, comfort, and industrial peace, the opportunity to toil; and, second, which pays for the work done in a dollar not ashamed of its cre-

which pays for the work done in a dollar not ashamed of its creator, good at its face value throughout the realms of civilization.

Let him "hold fast that which is good," and thus continue the conditions under which his share of benefit is so great and destined so largely to increase. Continued prosperity will give ample opportunity to correct all real evils complained of. Improved sanitary conditions of employment will make more healthy the environment of the toiler. A shortened workday will lighten the exhaustiveness of toil. Education for his children will elevate the general standard of civilization. Proper restriction of immithe general standard of civilization. Proper restriction of immigration and the enforcement of proper domestic legislation will prevent undue and unfair competition and maintain the standard of wages. Amicable understanding with employers will minimize the number and severity of trade disputes. And, in the new era

about to dawn upon the industrial horizon, the farmer and the mechanic, the employer and the employed, will unite in a common laudable and patriotic effort to secure for our beloved country that exalted station which an All-wise Providence has ordained she shall occupy in the history of the world. [Prolonged applause.]

MESSAGE FROM THE PRESIDENT OF THE UNITED STATES.

The committee informally rose; and Mr. Grosvenor having taken the chair as Speaker pro tempore, a message from the President of the United States was communicated to the House of Representatives by Mr. Crook, one of his secretaries, who informed the House of Representatives that the President had approved and signed bill of the following title:

On May 1, 1902:

H. R. 8553. An act granting a pension to Joseph Tusinski.

DISTRICT OF COLUMBIA APPROPRIATION BILL.

The committee resumed its session.

Mr. BENTON. Mr. Chairman, I now yield thirty minutes to the gentleman from New Jersey [Mr. McDermott]. Mr. McDermott]. Mr. Chairman, I suppose that it is rather difficult to induce many members of this House to become really interested in the question of the taxation of the District of Columbia. Bills are reported every year involving an expenditure of seven to eight million dollars. That is a very large amount of money, and under our system of government the property and welfare of the people of this District are absolutely committed to Congress. It is therefore incumbent upon members of this House to learn what they may of the condition of this District, and to give to those conditions the same attention that they would give to municipal government at home if intrusted

The system of taxation in the District of Columbia is without precedent and without parallel. I am speaking, Mr. Chairman, for a population of one-quarter of a million people, representing those who are here because of their love of the beautiful; those who are here because of the repose that may be found in the pursuit of the intellectual within the city of Washington; those who have invested here because of the beauty of the city, and those who are here because of the Government employment, and the minority within the city of Washington who are here to seek their living in the ordinary pursuits of life.

We find that there is imposed a burden of nearly \$8,000,000 upon the District—that is, the cost of government within the District is nearly \$8,000,000—one-half of which is paid by the people of the United States outside of the District upon the theory that within this District of Columbia one-half of the ratables is owned by the Federal Government. Let us see what principle of taxation is applied to the remainder. These people are our wards. In legislation we deal directly with them, and they own the only taxed property within this Union that is absolutely under the control of Congress. What is the way in which a tax levy is made within the city of Washington? It is directly opposite to that in which a tax levy is made and only the city of Washington? which a tax levy is made in each and every other municipality in the Union.

Mr. Chairman, in your municipality when you desire to find out what the cost of municipal government shall be for the next fiscal year, how do you do it? Your legislative municipal body ascertains the probable cost of every department of that municipal government, and then your assessors find out what the value of the ratables, real and personal, within that municipality is, and then, by applying to the valuation that is found by your assessors the amount that is fixed by your municipal government as the probable necessary expenditure for the ensuing year, you fix the tax rate. That is, without exception, the method of fixing the tax rate in every municipality in the United States except the city of Washington.

What is the method here? No matter what the appropriation is, whether you run back to 1887, when it was \$3,000,000, or to 1902, when it is \$8,000,000, you find that, whether the amount to be expended is \$3,000,000, \$8,000,000, or \$20,000,000, you direct the expense to see \$1.50 years and dellars, the state of the second to the assessors to assess \$1.50 upon every hundred dollars of ratables that are included in the District. I venture to say that the parallel of that proposition can not be found in this world. No member of this House, recalling the methods of taxation pur-sued in the county or in the State that he comes from, can find a parallel for this.

Under this system of taxation what becomes the duty of the assessor? What becomes his necessary duty? To assess enough dollars and a half to meet one-half of the appropriation made by Congress. It will be immediately seen that there is not incumbent upon him any duty to ascertain the true value of property. He is not to assess property; he is not to find the value of the ratables within the city of Washington that should contribute to the public Treasury; but he is to assess enough dollars and a half to meet the appropriations made by Congress, and made, I

believe, without the slightest consideration on the part of 90 per cent of the members of this House. He is to assess enough to raise that one-half. Now, he started in 1887 with the necessity of imposing enough dollars and a half to raise about \$1,300,000. In 1888 the total amount necessary to be raised from individual owners and the Government had grown to \$4,000,000, in 1898 to \$8,000,000, and in 1903 to what? To \$10,441,000, in round numbers.

I say to you, Mr. Chairman, that one-half of the appropriation for this year imposed upon the property of this District at a full valuation and levied at the rate of 11 per cent is not only practical confiscation of property within the city of Washington, but it is saying to the entire world, "Keep your money outside of

this city."

You want to assess all personal property? Theoretically it should be assessed. But what are you going to do with the ward whose guardian has invested his money where it is easily ascertainable and produces the current average rate of interest? Are you going to take the 3 or 31 per cent, the product of that money, and assess it \$1.50 per hundred? Are you going to assess 11 per cent upon the true value of all the personal property in the shops on Pennsylvania avenue? If you do, then the District of Colum-bia and the city of Washington will receive a greater income in hundreds of cases than the man who puts his mind to the mer-

chandising of those ratables.

The proper way to raise taxes within the city of Washington is to raise them as they are raised in every other municipality. Congress fix the budget. Let it be fixed liberally. Let it include, if you choose, as this includes, a quarter of a million dollars for a street-cleaning department, which in my opinion can be conducted for one-half that money. Let it include liberal appropriations for the public schools. On this question I desire to speak to the Committee on Appropriations, to the gentlemen in charge of this bill, who have included and do include each year in the taxation of the District of Columbia items that should have no place in an annual tax levy. I call the attention of the members of this committee to some of the items in this bill. I know that this is a subject in which it is rather difficult to interest anybody. It is not half so enticing as a debate on the Philippine Islands, but it should be interesting from the fact that we are peculiarly charged with its consideration.

I speak specially to those members of the Committee on Appropriations. You have included for improvement of roadways, under the heading "Work on streets and avenues," the Georgetown schedule, the Northwest schedule, the Southwest schedule, the Southeast schedule, and the Northeast schedule, and on these the aggregate is \$280,000. That is, you open up streets to the city of Washington, and you charge the cost of opening those streets in the budget of the year when they are opened. Is there any man in this House who ever heard of that being done in any municipality in this Union? Why, sir, the people would turn out any government that attempted it. These streets are not opened for this year, but for all time.

Take another item—for the construction of county roads; that, for the absolute opening of them—for the construction. You is, for the absolute opening of them—for the construction.

have for this purpose items amounting to \$55,000. Those expenditures are for all time, not for this year especially.

Then there is the item, "For the repair of the county roads," a separate item of \$80,000. That item is rightly included in the tax levy; but when you come to the construction of a county road, then you are assessing for a new permanent improvement, and the entire cost of that improvement, under the practice of any municipal government in this country, is not included in the tax levy for a single year. Those items are illustrative.

I come to the item of sewers. This will perhaps illustrate some-

thing of what is done in this city. Take the item of sewers in this bill. I do not suppose that there are 20 members of the House of Representatives who, being asked on the streets of Washington to-morrow, "How much did you appropriate for sewers in this city?" could tell whether we appropriated \$150 or

Now, let us see what is imposed on the taxpayers here for

For continuing the construction of the extension of the boundary sewer to the vicinity of Twenty-second and A streets NE., now under contract, \$40,000. For continuing the construction of the east side intercepting sewer, between Twenty-second and A streets NE, and Twelfth street SE, now under contract, \$50,000.

For continuing construction of the sewage-disposal system pumping station, and for machinery therefor, \$250,000.

For continuing construction of the low-area trunk sewer, \$60,000.

Here we have an aggregate of \$400,000 spent on the improvement of the sewer system of Washington. Can you find any parallel in this Union for putting that assessment in the tax levy for

Mr. BURKETT. You can not find any parallel in the United States, either, for the way in which Washington is governed, can Mr. McDERMOTT. No; and I am thankfal for that fact, having looked at some of the ways in which it is governed.

Mr. BURKETT. Now, that expended here to make these im-

provements does not complete the sewerage system. In any city where you bond, you bond to complete a sewerage system or to complete something. It is the policy here and has been to do just as much of this each year as they have funds to do with. This does not complete these systems. We have been doing something in years past, we do something this year, we continue it along and do not burden the city at once with a large indebtedness, but do this work as we can, as we have money to do it and not put the taxes up to exorbitant rates.

Mr. McDERMOTT. Can the gentleman point to any city in the United States or any city in the world in which there is a tax levied to-day in which there is \$200,000 appropriated for absolutely permanent improvements? I mean that class of improvements that are generally made through the system of assessment

and not taxation.

Mr. BURKETT. No; nor can I find any other city in the United States or in the world where the government appropriates as much

as is raised by taxation, either.

Mr. McDERMOTT. Now, I am coming to that proposition later on. I have now got up to nearly \$1,000,000; \$400,000 for a permanent sewer system, imposed as taxation, not assessment.

Mr. BURKETT. Well, the Government gives more than that

to the city government.

Mr. McDERMOTT. I say that question is entirely irrelevant. I will come to it later on. I am willing, before I finish my argument, to divide the figure by 2. Then I will come to the proposition of the difference between the Federal Government and the individual taxpayer. Nearly a half million of dollars put in a tax levy for building sewers that are supposed to last, if they are properly constructed, for hundreds of years. No such proposition of municipal government can be found anywhere. I come to the next item, the Washington Aqueduct. This is an illustration of why the people of this city complain and why they rightfully complain. For the purpose of building and improving waterworks and adding a filtration plant there is assessed upon the city of Washington and the District of Columbia this year \$800,000.

Why, take it in the city of Cincinnatior in the city of St. Louis or in the city of New York, with the millions and millions and hundreds of millions of dollars of ratables, if you attempted to build waterworks in that kind of way, there would be an uprising of the people and the taxpayers; but there are two separate assessments here, one to be selected out of the revenues, as I understand it, of the water department and the other to be paid by another kind of taxation. There you have a million and a quarter of dollars put in an annual tax budget, which should be distributed, in my opinion, over a period of at least twenty years. That is not all. Two hundred thousand dollars is to be appropriated from

the revenues of the water department.

Altogether there are items of this class amounting to over a illion and a half dollars in this budget. Those moneys are to million and a half dollars in this budget. be expended for permanent improvements in this District. The Government of the United States is to pay one half of the amount. Well, the Government of the United States can afford to pay it out of a filled Treasury and because the issuing of bonds is unpopular, but when you take the other half of the amount, when you take an assessment of over \$750,000 upon the District of Columbia for permanent improvements—for waterworks that are to do for this generation and for all time, for sewers that if properly constructed will last practically forever—then I ask, why should those figures be put in an annual tax levy on the property in the

city of Washington? No reasonable answer can be given supporting the proposition. They are permanent improvements, and, in my opinion, the proper way to consider them is that way which puts the hand of government as lightly as possible upon the property owners, and that way has been discovered and is carried out in every other municipality. This waterworks improvement will cost, we will say, some \$3,000,000. The idea of distributing that as a matter of bulk taxation is unparalleled in government. What should be done with it is this: The District of Columbia, absolutely independent of the Federal Government so far as recourse for payment is concerned, could to-morrow finish the waterworks by issuing \$3,000,000 of bonds bearing 3 per cent interest, and putting 21 or 3 per cent of the entire issue in every tax levy for the purpose of creating a fund to redeem those bonds.

Why is not that, which is the method pursued in every other municipality of this country, pursued in the city of Washington? I say, Mr. Chairman, that any proposition which imposes permanent improvements in bulk upon the people as a part of a fiscal budget reasonably supposed to be confined to the cost of operating the government during the ensuing year is an outrage upon prop-

erty, whether that property is personal or real.

Mr. RICHARDSON of Tennessee. Will the gentleman permit

Mr. McDERMOTT. Certainly.
Mr. RICHARDSON of Tennessee. I am interested in the argument of the gentleman from New Jersey, but I think he is attempting to run a parallel between the government of the city of Washington and the municipalities in States, and I do not think you can do that very well. The gentleman's plan, it seems to me, is defective in this, that he would provide for an issue of bonds and would only require a tax levy, as I understand it, each year sufficient to meet the interest upon the bonds, and to provide a

sufficient sinking fund. Is that the idea of the gentleman?
Mr. McDERMOTT. That is the plan.
Mr. RICHARDSON of Tennessee. Now, if you can wi Mr. RICHARDSON of Tennessee. Now, if you can with an ordinary levy, such as we have in the District of Columbia, raise a sufficient sum to do this work of which he speaks with the current taxes, where is the hardship? I do not want to take the gentleman's time, but I want to submit this proposition to him. the tax rate of \$1.50 on the property, as valued in the city of Washington, will raise enough money each year to meet these obligations and pay off this amount in bulk, as he says, why would you issue bonds to raise the money; why not use the money this way, unless there is complaint of excessive taxation. I submit to my friend from New Jersey that he will find, unless I am mistaken, that the rate of taxes of \$1.50 in the city of Washington, being all that is levied, is less than that of any other town in the United States of the size of the city of Washington.

That is to say, if you take the State taxation, the county taxation, and the municipal taxation in any city the size of Washington in the United States, you will find that those three rates and sometimes a separate and independent tax for schools will, all combined, exceed the dollar-and-a-half rate paid in the city of Washington. I ask my friend if he knows of any city of two hundred and seventy-five or three hundred thousand population in the United States where the State tax, county tax, and municipal tax, and other special taxes that are levied, in the aggregate, fail to exceed a dollar and a half on a hundred dollars'

worth of property?

Mr. McDERMOTT. That depends entirely upon the vagaries of the local assessors in finding out the value of property. There are many municipalities in the United States, and I doubt very much whether you can find any municipality in the United States where the rate for the purpose of meeting one-half of the expenses of the Government is anything approximating 11 per cent

Mr. RICHARDSON of Tennessee. I do not profess to know, but I should like the gentleman, who is a business man, to state what the rate is in Jersey City for the three taxes—State, county,

and municipal.

Mr. McDERMOTT. The entire rate in Jersey City amounts

to about \$2.70.

Mr. RICHARDSON of Tennessee. I am told that in New York City it amounts to \$3.50 or \$4.

Mr. CREAMER. Two dollars and twenty-seven cents.

Mr. RICHARDSON of Tennessee. For all the taxes?

Mr. CREAMER. I should like to ask the gentleman from Tennessee what other city in the United States there is where

the Government pays half the taxes?
Mr. RICHARDSON of Tennessee. Why, none; but there is a reason for that, and that is, it is alleged that the Government of the United States owns half the property in the District of Columbia. If you will take the estimate of the valuation of the property owned by the Government of the United States in the city of Washington, as it appears in the printed reports which are accessible, it will show that the Government of the United States owns one-half of the entire property in the District.

Mr. CREAMER. But the same principle applies in every city in the Union. The local government does not tax its own prop-

Mr. RICHARDSON of Tennessee. But the city of New York does not own one one-hundredth part of the property in New York. Mr. CREAMER. It owns several hundred million dollars'

worth of the property there.

Mr. RICHARDSON of Tennessee. I do not want to take up

the time of the gentleman from New Jersey. Mr. CREAMER. Will the gentleman from New Jersey per-

mit the interruption?

Mr. McDermott. Certainly; I yield for the interruption.
Mr. RICHARDSON of Tennessee. I am not justifying the
principle. I am not called upon to do it, but that is the principle upon which the Government contributes one-half. While I am interrupting the gentleman, as I was saying, I only say I do not see how you can make a comparison between the method of taxation here and the method of taxation in the various States. You very well understand that a city in a State has limitations upon its rate of taxation fixed by the legislature of that State. That is true in nearly all the States. But here the idea is that Congress

fixed it, that Congress fixed it at \$1.50; the people of the District of Columbia have had no voice in the matter. Congress fixes the amount that it will pay, and Congress is all-powerful-that is, when it comes to dealing with the property of the people in the

District of Columbia.

Mr. McDERMOTT. Answering the gentleman from Tennessee, I admit that Congress is powerful, and Congress is the local government, and in the matter of taxation Congress must adjust its action to this rule—that it is not right to impose taxes unless they are absolutely necessary, and the true theory of the construction of permanent municipal works is that they shall be paid for gradually. Then it is entirely immaterial whether the Federal

Government pays one-half of the work or not.

Mr. RICHARDSON of Tennessee. Would my friend insist that if the rate of taxation is \$1.50 on the hundred—and that is 30 to 50 per cent less than in any other municipality in the United States where the population is as great as in the city of Washington-that you ought not to take the current taxes, but that you

shall issue bonds to meet these expenses?

Mr. McDERMOTT. So far as I know, when you start your village, and it grows to be a town, and from a town it grows to be a city, you would adjust the burden according to the total property of the place under the rule I have mentioned. It does not matter whether Congress pays half or whether the tax rate is \$1.50, or any other figure, the question is whether the items for permanent improvements are proper burdens here; and my contention is that they are not. The gentleman from Tennessee is reasoning it out on this ground, the tax levy is light, and therefore we will put in a million and a half dollars for the waterworks for all time, and a sewer system for all time.

Mr. RICHARDSON of Tennessee. Would my friend, instead of doing that, issue a million and a half of bonds and levy a rate to meet 3 per cent on those bonds with a reasonable sinking fund?

to meet 5 per cent on those counts which the gentleman would proceed?

Mr. McDERMOTT. That is the only just rule upon which
you should construct permanent municipal works. That is the only rule that has ever been adopted in any city, or that has been enacted in any State that I have read the statutes of, for building works in a municipality—that taxation shall be made on the property, and for a sinking fund, so that it shall be a continuing contribution by those who receive the benefit of the work, and that it shall be paid for in a series of years. That is the principle underlying the method of assessment for permanent improve-ments, and when you put a million and a half dollars for the cost of permanent improvements in a single bill you are doing an in-

justice to those people.

The CHAIRMAN. The time of the gentleman has expired.

Mr. BENTON. I yield five minutes further time to the gentleman.

The CHAIRMAN. The gentleman is recognized for five min-

ntes more. Mr. McDERMOTT. Let me briefly in the remaining five minutes call the attention of the House and of the gentleman from Tennessee to this: The gentleman's idea seems to be that you are only paying \$1.50 upon property in Washington. Itislightor heavy, according to the discrimination on the part of the assessor.

I know a piece of property in this city, as I stated yesterday, the superstructure of which cost—and they separately assess the ground and the superstructure, an entirely proper method of as-sessment—years ago \$103,000, and they are carrying that on the District books, and it is assessed to-day at \$100,000. The prevailing idea that property is paying on a 60 per cent assessment in the city of Washington is not true. If you are going—as will be found on page 55, if you are going to assess \$1.50. be found on page 56—if you are going to assess \$1.50 on each \$100 against each piece of property and against all personal property, then in 1887 you assessed it until you got up to one-half of \$3,000,000, and in 1902 you are going to assess it at \$1.50 until you get up to one-half of about \$10,000,000.

You see where that principle and method finally leads to. It means that you will go on and on until, having abandoned every principle of taxation, after having abandoned every known principle of imposing the burdens of permanent improvements, until in the city of Washington you will have found the road to prac-

tical confiscation of property.

Coming now to a remark made yesterday in regard to taxing personal property, the gentleman from Illinois [Mr. Cannon] yesterday explained the amendment to this bill under which personal property is to be assessed. It was said that it was a reen-

actment of the law of 1877.

Nobody can tell, in my judgment, what that law means with reference to taxation, and yet we propose to reenact it by amendment to this bill. As to the taxation of corporations, it means one of two things, and I call the attention of the members of this committee to the propositions that may be evolved from that amendment. It means under one construction that every corporation that does a dollar's worth of business in the District of

Columbia, whether it is organized under the laws of the United States or under a State law, shall be assessed \$1.50 on its capital stock. If it means that, then if the General Electric Company, with its capital of thirty or forty million dollars, should come into the city of Washington and open an agency, it would be as-

sessed \$1.50 on the entire capital stock authorized.

Now, it means that, or else it means that there shall be \$1.50 assessed on the capital stock of every corporation organized under the laws of the United States. In 1877 there was not a general corporation law of the United States and there was not any gen-eral corporation law of the District of Columbia. If it deals with the corporations that come in here and organize under the law passed by Congress last year, for business here and elsewhere—organized as they organize in every State in the Union—it means that every one of those corporations would immediately dissolve

and go to some State.

Take either horn of the dilemma you please—and I do not believe in passing an act and saying that the Senate will cure the defect—if you mean that the corporations that do business here, whether their life comes from Congress or not, shall be taxed 1½ per cent on the total value of their stock, then you would absolutely prevent any corporation organized under State laws from opening an office in the city of Washington.

The CHAIRMAN. The time of the gentleman from New Jermann and the congress of the gentleman from New Jermann and the congress of the gentleman from New Jermann and the congress of the gentleman from New Jermann and the congress of the gentleman from New Jermann and the congress of the gentleman from New Jermann and the congress of the gentleman from New Jermann and the congress of the congress of the gentleman from New Jermann and the congress of the congress of

sey has expired.

Mr. RICHARDSON of Tennessee. Mr. Chairman, I hope the gentleman will be allowed to conclude his remarks without charging up the time to either side. I ask unanimous consent that, without charging it to either side, the gentleman be allowed to conclude his remarks. He is speaking upon a very interesting

subject.
The CHAIRMAN. The gentleman from Tennessee asks that the gentleman from New Jersey may be permitted to continue his remarks without charging the same to either of the gentlemen in charge of the time, the result of which will be to carry general debate past 4 o'clock to the extent of the time that the gentleman from New Jersey uses. Is there objection? [After a pause.]

The Chair hears none.

Mr. McDERMOTT. Mr. Chairman, this is a very important matter. This body is an intelligent one. Many of its members have had questions of taxation to consider, and to send this bill over to the Senate with a rider that no man can tell the meaning of is not very intelligent legislation. It is vicious legislation. It is a vicious attempt on the part of the House to do that which it does not understand, and I now challenge anyone to say what, under the law of 1877, is the rule of taxation of corporate property in the city of Washington.

I do not mean to say that there exists any single rule. There are various kinds of assessment; one is for the street railroads, one is for the electric companies, and one for the banking corporations; and these various rules ought at some time to be revised and codified. But here you have a proposition, and I ask any member of the committee on the floor of this House to explain it to us. Is there any member of the committee who can tell what this amendment does for foreign corporations? I ask the chairman of the committee, the introducer of the bill, to furnish me with that information. What does that clause do with reference—taking it for an illustration—to the General Electric Company, incorporated with a capital of thirty or forty million dollars, perhaps more, if that company should open an office in the city of Washington to transact business here?

Mr. BELL. Mr. Chairman, I do not rise to answer the gentle-man's question, but I wish to suggest that the court that passed man's question, but I wish to suggest that the court that passed upon this bill said that the bill was a good law; that it was the usual statute in pretty nearly every State in the Union, but because the Commissioners of the District had destroyed the equalization board so that the man whose property was taxed could not go before any equalization board and object to the taxation, that therefore the collection could not be made. But the court pronounced that law a good law-the usual law in pretty

nearly every State in the Union.

Now, the provision in assessing corporations is that it shall be assessed in bulk. That is the usual way.

Mr. McDERMOTT. On the capital stock.

Mr. BELL. That is, if the corporation is domiciled in the District of Columbia that the corporation itself shall be assessed for the value of the stock just the same as other people, and not the shares of the stock itself. Now, I understand that is the usual law and in the gentleman's own State.

Mr. McDERMOTT. New Jersey has grown rich by assessing corporations, but not in that way. They tax the franchise, tax it one-tenth of 1 per cent on all capital stock that is issued up to the amount of \$5,000,000, and thereafter it becomes a nominal tax. In the State of New Jersey all corporations that have invested a certain percentage of their capital stock in manufacturing are

exempted from franchise taxation. Under a constitutional pro-

vision that all taxes shall be levied by a uniform rule and according to the value of the property, our court of last resort sustained that tax, saying distinctly that it would not be sustained but for the fact that it was a license or franchise tax and not a property

The tax you proposed here is upon the value of the capital stock of a corporation which, as you say, is a citizen of the District. If this bill passes, then very soon you will not have any corporation that will be a citizen of the District, unless it be a corporation that her received from the corporation that tion that has received from Congress some privilege and can not get away. Therefore you will not add to the revenues of the Dis-

trict.

Mr. PALMER. What would happen to a foreign corporation?
Mr. McDERMOTT. In answer to that question, let me take
New Jersey as an illustration. She is a good illustration in this—
that she has been successful in wiping out her State debt; there
has not been a dollar of State tax levied there for over sixteen years upon property outside that owned by corporations. In the case the gentleman proposes, let a tax be imposed according to gross receipts within the District. That would be a fair franchise tax upon any foreign corporation transacting business here. But if you propose to tax the entire capital stock, leaving the assessment of the market value (which never can be proved or disproved in nine cases out of ten) to the vagary of the local assessor, who may put it upon the tax bills at any figure he guesses at, you drive away domestic corporations, and you practically prohibit every corporation having its residence outside of the District from transacting business here.

The proper tax upon corporations within this District would be a tax upon gross receipts on business done within the District. That is the proper form of taxation, and the only kind by which

you will ever collect any revenue from that source.

Mr. PALMER. The rule in our State is to tax a foreign corporation on the proportional part of its capital stock employed in

Mr. McDERMOTT. In that case it would be almost impossible for the assessor to ascertain anything about the value of the stock.

Mr. PALMER. The taxation was imposed by the terms of the law upon corporations doing business in the State; but that provision has been construed by our supreme court as meaning only that portion of the capital stock employed in business within the State.

State.

Mr. LITTLEFIELD. When the gentleman says "capital stock," he means "capital," I presume.

Mr. PALMER. We use capital and capital stock as synonymous. We undertook to tax the Standard Oil Company on its entire capital stock of—I do not know many millions, possibly thirty or forty. The act of assembly, literally construed, provided for that. But the supreme court held that we could not tax the Standard oil company except on that portion of its capital stock. Standard oil company except on that portion of its capital stock employed in the State of Pennsylvania.

Mr. McDERMOTT. In other words, the Standard Oil Company, doing business in the State of Pennsylvania, which has a constitutional provision similar to that of New York and New Jersey and practically all the States of the Union, that property Jersey and practically all the States of the Union, that property shall be assessed according to its value, the court ruled that inasmuch as the Standard Oil Company was not a creature of the Pennsylvania law it must be assessed only according to the property which it had within the State; and if you choose, in ascertaining the value of that property, to take the stock as representing it, you assess the portion of stock employed in the State.

But you could not take \$100,000 worth of property represented by the Standard Oil Company's ownership of lands within the State of Pennsylvania and then say that it had invested \$100,000 of its stock in Pennsylvania; but as the market value of the stock was over \$700 a share you would make an assessment accordingly.

was over \$700 a share you would make an assessment accordingly. What the court in Pennsylvania held, and must necessarily have held, under the Federal Constitution, was that you should assess

the property in the State according to its value.

If you attempted anything more you would simply confiscate the property. It must be recollected that property within the State of Pennsylvania is guarded, first, by the constitution of the State, and, second, by the Constitution of the United States. But the application of the rules of legislation in a matter of taxation to property in the State of Pennsylvania is entirely different to the rule which would be applied by a court in this District, where the power of Congress is practically unlimited.

Mr. PALMER. I am not antagonizing the gentleman's proposition. I think it is a sensible proposition that a foreign corporation should not be taxed in the District of Columbia on its entire capital stock, but should be taxed on its gross earnings within the District, or on that portion of its capital stock actually in-

vested in the District.

Mr. McDERMOTT. The method of assessing in Pennsylvania is practically under the same idea and ruling, and Pennsylvania was one of the earliest States to assess all property according to value. A franchise tax can not be imposed upon a foreign cor-poration upon the basis of an assessment of all its issued or authorized stock

Mr. PALMER. Yes; and I would like to ask one question. How is the property assessed in the District of Columbia? Is it

supposed to be assessed at its true market value?

Mr. McDERMOTT. There is one of the great troubles about the assessment of property in the District of Columbia. In Philadelphia you have a common council or some other body that makes up the annual budget. Then your assessors go out and ascertain the value of the property. You apply one to the other and fix the rate. Here you say to the assessor: "We are going to spend \$10,000,000 this year in the District of Columbia. The Federal Government will pay one half. You assess a dollar and a half against enough property to make up the balance.

Mr. PALMER. I do not understand what you mean by assess-

ing a dollar and a half.

Mr. McDERMOTT. Every man is to be assessed \$1.50 on every hundred dollars

Mr. PALMER. Then the amount of tax rate depends upon

the amount of the assessment.

Mr. McDERMOTT. The bulk raised depends on the total of the ratables assessed.

Mr. PALMER. It depends on the amount of the assessment,

Mr. McDERMOTT. It depends on the amount of the assess-

Mr. PALMER. Yes.
Mr. McDERMOTT. Let me illustrate. Treating the ratables—
that is, all the property, personal and real—within the District of Columbia as a unit—and I am illustrating it in this way—taking all the property not owned by the Government of the United States within the District of Columbia as a unit, belonging to one man or to one corporation, when the assessor came to assess that he would not assess it as he would in the State of Pennsylvania, by finding out what the value of it was, but he would say how much, at a dollar and a half a hundred, shall I assess the entire property of the District of Columbia in order to raise \$5,000,000; and therefore his assessment would put his mental inquiry, not to the ascertainment of the value of property which it is the duty of an assessor to ascertain, but to the inquiry of how much in the aggregate must I assess all the property not owned by the Government in order to raise, at \$1.50 a hundred, \$5,000,000. It is vicious in its principle; unheard of in any municipality in these United States, I venture to say; bad in its application, and I trust the day will come when Washington will be relieved from it.

Mr. McCLEARY. Mr. Chairman, I yield ten minutes to the

gentleman from Pennsylvania [Mr. MORRELL]

Mr. MORRELL. Mr. Chairman, with all due respect to the Committee on Rules, I beg to take exception to the manner of attaching this amendment to this bill. It simply means to go back to a system of legislation which has received the evil comment of every legislative body. It is going back to the old system of logrolling, as it was commonly called. I also beg to take exception to the fact of this committee usurping the powers of the legislative subcommittees of the District of Columbia Committee. I fail to see why those committees, if they have been properly requested so to do, should not have reported a bill covering this personal tax. I should also like to call attention of the members of this House to those who are to be affected by this tax. The corpora-

tions are to be affected by this personal tax.

Certain people who come from a distance are to be affected by this tax, but those coming from a distance affected by this taxthis personal tax-in its present form number scarcely 100. Now, we have also affected by this tax those who have spent their lives in the service of the United States, both in the Army and the Navy. The retired Army officer and the retired Navy officer expect to and do make their homes in Washington. They have lost to a great extent their associations with the States of their birth, and they come to Washington to make it their home. Surely it is not the desire of Congress to tax those people. There is another class of people, namely, the Government employees, likewise living in Washington, who have scraped together perhaps during a long period of service sufficient money to purchase their own little home. Surely the Government does not desire to put a personal inquisitorial tax on that class of people. Then we have also the storekeepers and the merchants, both those who are attracted here to supply the wants of these few tax jumpers, as we might term them, and also those who are attracted here to

we might term them, and also those who are attracted here to supply the wants of the other two classes. Surely we do not want to drive them out of business by a personal tax.

Mr. PAYNE. May I ask the gentleman a question?

Mr. MORRELL. Certainly.

Mr. PAYNE. Do you not think these people have been almighty lucky that they have not had to pay any personal tax during the last twenty-five years, different from the citizens of the United States generally in that respect? States generally in that respect?

Mr. MORRELL. Well, because they have not been obliged to pay a tax for the last twenty-five years is no reason why they

should pay it now.

Mr. PAYNE. Is there any reason why they should not be obliged to pay taxes as every other citizen of the United States and every State in the Union—a tax on personalty as well as on

Mr. MORRELL. There is no more reason why they should

pay it this year any more than any other year.

Mr. PAYNE. Do you not think they ought to be exempted

from all taxes, real and personal?

Mr. MORRELL. Yes; if it was possible to carry on the District government without taxing them I would be in favor of not taxing them.

Mr. PAYNE. Of course the General Government could pay it all.

Mr. MORRELL. Yes.

Mr. PAYNE. And these poor corporations and these gentlemen who have located here could get along without paying any-

Mr. MORRELL. I am in favor of a limited taxation, but not

of the character proposed in the present law.

Mr. SIELEY. I should like to ask my colleague if he does not think that Washington would soon become the largest city in America if those who lived here were exempted from all taxa-

ion, both real and personal?

Mr. MORRELL. I do. But I should also like to ask the gentleman, does he not think that Washington would cease to increase in the ratio that it has been doing if this personal tax was

enforced?

Mr. SIBLEY. I should hope not. I should hope that Washington is not dependent upon immunity from taxation for its I think it has too many other advantages.

Mr. MORRELL. I think to a very great extent it is.

Now, Mr. Chairman, we have heard a good deal about this theory of pay as you go. There is no large municipality in this country that pays as it goes. No big business enterprise, no railroad ever was built that paid as it went. Neither does the Government of this country pay as it goes. I have here a statement showing the surplus and deficit at the beginning of each fiscal year up to December, 1901, from July 1, 1889, and the extraordization for the same region and wholly or in part nary expenditures for the same period paid wholly or in part from the District revenues.

This shows that to-day, if the extraordinary expenditures were not included in the District of Columbia budget for this year, we would have a difference between \$782,436, which has been expended for these extraordinary improvements, and \$716,155, which is the deficit to-day, and which we are trying to make up. Therefore it is not fair, in my judgment, that the Commissioners should be blamed for extravagance. It is not fair that the Committee on the District of Columbia should be placed in the light of spending more money than it has revenue, when these extra-ordinary expenditures are forced upon the District by the Government. I know of no other municipality in this country where such extraordinary expenditures as the increasing of the water supply and the extension of streets are met directly each year by taxation.

Now, Mr. Chairman, we are also told that this new adjustment ' of taxation which is in progress will yield a sufficient revenue to supply the deficiency that is at present worrying the members of the Committee on Appropriations. I sincerely trust that this law in its crude condition—because it is crude—will not be attached to this appropriation bill without being amended so as not to be

inquisitorial in its conditions or exacting as it is at present.

Mr. McCLEARY. Mr. Chairman, I yield to my colleague on the committee [Mr. Burkett] such time as he desires.

Mr. Burkett. Mr. Chairman, I do not know that at this time I care to go into any discussion of the merits or demerits of the proposition to tax personal property. I take it from what has been said that the majority of this House believe that whether a man's money is invested in personal property or in real estate, if he is going to ask protection at the hands of the Government for that property he ought to pay some of the cost of that protec-

One or two things were said by the gentleman from New Jersey [Mr. McDermott] of which I wish to speak. The first is why we should do what he called an unseemly thing in making permanent improvements by these appropriations from year to year. He argues that the money should be borrowed and bonds issued and paid in later years or during a series of years. I desire to call the attention of the gentleman, if he is here, and the attention of the House to this proposition: Take the illustration that he used of the sewer system. For a good many years we have had here in Washington a very good sewerage system. It has answered the demands very well.

Some eight or ten years ago a commission was appointed, who laid out a great plan of sewage disposal, what they called a great

sewage-disposal system, and they said that ultimately we ought to have that system. Now, there were two ways to accomplish There was no immediate necessity for it, as is true of some of these other improvements; that is, while it was desirable and a good thing and ultimately we want to reach that ideal sewagedisposal system here in Washington, yet its immediate completion was not particularly necessary.

It was estimated that it would cost about \$5,000,000 to complete that sewage-disposal system. Congress could have permitted the borrowing of the money and the issuing of bonds, and could have undertaken that gigantic proposition all at one time just as is done in the majority of instances in other cities, as the gentleman from New Jersey has suggested. But Congress did

Congress said they would begin it, and that they would keep it up until that sewage-disposal system was completed, building part of it from year to year as we had the money to do it. Now, whether or not that was the better way, that is the policy that Congress has adopted and is the plan we are working on now, and the present bill only continues that established policy. In my judgment, after thinking of it considerably, under our peculiar circumstances it is the better policy, as I am going to try to ex-This year, for instance, in carrying out that sewage-displain. This year, for instance, in conspirated, and from year to posal system about \$400,000 are appropriated, and from year to year we have appropriated something like that amount. ample, here is a sewer that is called the boundary-line sewer, which runs clear out east of the city and finally into the river. It is probably 4 or 5 miles long, as I understand it. That was begun at the river and we are gradually extending that sewer, building it back further every year as we have money to do it with. In a few years we will have it completed.

There is another sewer in connection with this system on the west side of the city, and from year to year we are appropriating more money to do some portion of the work upon that. When we get it finished we will have it all paid for. The gentleman from New Jersey [Mr. McDermott] says that these are permanent improvements, and that we ought to borrow money and pay

interest on it and do all the work at once.

The facts are, if the gentleman will investigate, that we have been able, without raising the taxes on the people of this District to an unseemly figure, to go on with these improvements from year to year and pay for them out of the current revenues, and have been able in this way to appropriate about all the money that the city officials could use advantageously in developing this system of improvements. We might have borrowed the money, but would it have been cheaper? We would have been paying interest on it. Is it not better to put as much money as we can put into this sewage-disposal system from year to year? At the end of twelve or fifteen years we will have this sewage-disposal system completed for all time to come and every foot of it paid for.

Mr. PALMER. Why not let posterity pay for some of it? Mr. BURKETT. I will come to that. I am willing to do a

little something for posterity.

Mr. PALMER. What has posterity ever done for us in the way of paying for improvements?

Mr. BURKETT. I am coming to the posterity part of this matter in a moment. This is our present policy, and of course you may ask the question. Is it the best policy? In answering this question we should always bear in mind the peculiar and unusual circumstances and conditions that pertain here. There is no city in the world in the position of the city of Washington. The United States Government pays one-half of the expenses. There is no city governed like Washington, for the Congress of the United States is the common council.

One administration comes in and another administration goes out; one party comes into control and another party goes out as the politics of the country change. One Congress might plan one thing and another something else; but, sirs, if Congress shall ever start upon that policy of permitting this District to bond itself for the things that the people of this District believe they ought to have or are persuaded they ought to have then, sir, we will soon have reached such a gigantic system of bonding that pos-

terity will never be able to pay out.

We, as the representatives of this country, coming from all the States of the Union, from the Atlantic to the Pacific, are the guardians of this city. I, for one, think we ought not to begin a bonding system or establish a precedent of this kind for future Congresses to follow or hide behind in what might at some time be reckless and extravagant. Congress legislates for the people of the District of Columbia, but is not responsible to them on election day, and every precaution should be taken to prevent any opportunity for undue expenditure and consequent heavy burdens of taxation. So long as we go on a cash basis there can be no danger. But if we shall once start on the bonding system we will reach in this District a bonded indebtedness that the people will never be able to pay out.

Now, let me reply to the gentleman about leaving something

for posterity to do. There will always be plenty for posterity to do. This is the capital of the nation, and there will never come a time when there will not be expenditures of an extraordinary nature. Let me suggest to him this. In this matter of public roads, for instance, that we are building. These are not necessities. Congress knows it is not a necessity to extend Connecticut avenue or Massachusetts avenue away out into the country, but we are doing it. We know it is not a necessity to extend the county roads out to the District line, but we are doing it. We are anticipating the future in this.

But every one of us is doing something for the future. We ught to. We want to leave conditions for the future better than ought to. we received them. There will be abundance for posterity to do. as I have said, as this capital grows and as its population is increased. There will be improvements from year to year, and as much as the people will be able to pay for as they are made. The gentleman from New Jersey would complete them all at once and pay for them as years go on; on the other hand, we are making

them as the years go on and paying cash as we go.

Mr. PALMER. Are these paid for half and half, for the grading of these roads, by the District and by the Government? Does the District pay one half and the Government of the United States the other half, or do the landowners through whose land the roads are laid pay something on account of the improvement?

Mr. BURKETT. The District pays half, and half is paid by the

Government

Mr. PALMER. If you lay out Connecticut avenue, or any other street, and improve the value by 400 or 500 per cent, the landowner gets the unearned increment, does he not? Why should not the landowner whose land is thus improved be laid under the same contribution that is laid in every civilized coun-

Mr. BURKETT. Well, the gentleman's question, as I understand it, is: Why not make the landowner pay? You might just as well ask me why we do not make the property owner pave the streets and build the sidewalks, as they do in my city, and I pre-

sume in yours

Mr. PALMER. Why should they not do so? Mr. BURKETT. Why, because we have adopted here a differ-Mr. BURKETT. Why, because we have adopted here a different policy. When you go to build a sidewalk here the Government and the District pays half, and when you go to pave any of the streets in the city they pay it all. Out where I live the property owner pays for it all. That is the policy here as differing from the policy prevailing in most cities I know anything about.

Mr. LACEY. If the gentlemen will permit me, Mr. Chairman,

the effect of this is to induce men who have vacant lands to urge a system of improvements, knowing that no charge is assessed on their property, and thus we are stimulating building streets out into the country beyond where the houses are. Is not that the fact?

Mr. BURKETT. That is the fact in some particulars. But I may say to the gentleman that there are a great many streets in the District paved entirely by private enterprise. Of course, the House will understand this. Here is the capital city. By the Constitution Congress has full power to legislate exclusively for the District of Columbia. We are interested in making this capital city a beautiful city; we are interested in governing it as we want it governed; we are interested in paving it as we want it paved; we are interested in having the streets as wide as we want them—in short, the Congress of the United States comes here to legislate for this city, for all the people of the United States, because it is their capital. For myself, as it has been thought in the past, no doubt, when this policy was established, if we are to construct these improvements, if we are to say how much they shall be from year to year, how good they shall be, what they shall be, it is proper that we should help pay for them. Congress in the past has established this policy, and also that we shall pay

for these improvements as they go on.

Mr. McDERMOTT. Let me direct your mind to this, not representing the individual taxpayer in the matter of these improvements: The Federal Government pays one-half of them. Now, if you get this into your mind and make the calculation, I am honestly of the conviction that you will find the result will be this: If you impose the cost of these permanent improvements wholly upon the individual taxpayer and let him pay them according to the rule by which permanent improvements are paid for in every other city, and if the Federal Government contributes nothing, the citizen paying into a sinking fund the amount of interest that has to be met every year, extending over a period of years, the cost would be less to this generation and also to the

next generation.

Mr. BURKETT. Well, now, it appears that the gentleman is misapprehending the fact. The gentleman does not undertake to say that we can do just as much improvement and just as good improvement as we are doing in the District of Columbia now if the Government should not contribute anything to the improvements, and at the same time the taxpayer would pay less taxes

Mr. McDERMOTT. I say that taking as an illustration the improvement of the waterworks. Under the law now it is to cost \$4,000,000, and the Government pays \$2,000,000. Then divide it into five assessments, and assess 4 per cent upon the District of Columbia, upon the private property owner; I say it would be better for the private property owner, for their property, if the Government should subtract or rather withdraw its contribution of \$2,000,000 and allow the people to create a sinking fund which would be redeemable, say, in fifty years, and allow the people owning the property in the District of Columbia to sustain the expense of the entire waterworks. It would be a great deal better and would impose less burden upon them than the present method of assessment.

Mr. BURKETT. I must admit that I am unable to see how you can ever make \$4,000,000 payable easier in fifty years than you can by paying it at present, if you are able to pay it, and when you get some one else to pay one-half of it. I am unable to see how the District of Columbia, without any contribution from the General Government, could pay any cheaper for the water system in fifty years, and have to pay twice as much then as they will have to pay now, than they can pay under the present system when the Government contributes to it.

Mr. McDERMOTT. I will tell the gentleman how. You would rather have a sinking fund imposed upon your property, even if it runs eighty years, than to be forced to pay for it in four installments. Gentlemen must recollect, further, that there is imposed on the people of the District of Columbia a general is imposed on the people of the District of Columbia a general expense account fixed by Congress that the people have nothing to do with. If they had anything to do with it, they would cut it in two, as does any other municipal government in the country.

Mr. BURKETT. If there was nothing for the District of Columbia to do but to build a water plant, if there was nothing for the District of Columbia to do but to build a sewage system, if

the question was whether they should pay for it in four years or in a longer time, it might be easier or more convenient for them to have the longer time; but that does not get down to the bottom of the question for this reason: A man is not taxed any more in this city than a man that lives out in another city in the United States, and I doubt if he is taxed as much.

Now, so far as we are able to go on and anticipate these im-provements, such as building the sewerage system and completing the water plant; so long as we can follow the present plan to ing the water plant; so long as we can follow the present plan to complete these things as needed and pay for them as we go and at the same time not impose on the taxpayers of this District a burden larger than the taxpayer pays in the average city of the United States, I do not understand where the taxpayer of this District has anything to complain of.

Mr. Modurmott. Do you know of any city where they allow you to fix the tax rate because somebody pays a higher rate in another city?

other city

Mr. BURKETT.

Mr. BURKETT. No; nobody claims that. Mr. McDERMOTT. The rule is to make the tax rate as low as possible.

Mr. BURKETT. The rule here is to develop and beautify the city as much as possible, and not be burdensome beyond reason to the people. I say that as long as under the present policy we can go on building up and developing this city, making the permanent improvements that are necessary and pay for them as we go, and at the same time are not unduly—and by unduly—and duly I mean taxing any higher than they are taxed in other cities—so long as by that plan and under that system we are not unduly taxing the taxpayer, they have nothing to complain of.

Mr. McDERMOTT. Does the gentleman know of any other

city in the United States where they are taxed \$1.50 on a hundred dollars, as in the District of Columbia?

Mr. BURKETT. They do not pay that in the District of Co-

Mr. McDERMOTT. Because the law is tentative, but does the gentleman know of any city where they collect a tax of \$1.50 cents on the hundred dollars?

Mr. BURKETT. I know of a number of cities in the United States where the tax on the actual valuation is higher than it is in the District of Columbia.

Mr. McDERMOTT. I would like to have the gentleman state if he knows of any city where the tax is \$1.50 on the full value.

Mr. BURKETT. They do not pay that here on the full value.

Mr. McDERMOTT. But that is the proposition in this bill.

Mr. BURKETT. That is what the law has been since 1877, and you have been paying on a 65 per cent valuation. Now, let

and you have been paying on a 65 per cent variation. Now, less me read what it says here:

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled. That for the support of the government of the District of Columbia for the fiscal year ending June 30, 1878, there shall be levied upon all lands outside of the cities of Washington and Georgetown held and used solely for agricultural purposes a tax of \$1.25 on each \$100 of the assessed value thereof, and upon all other real and personal property in said District, excepting only the real and personal property of the United States and that hereinafter stated, a tax of \$1.50—

On what?-

on each \$100 of the assessed value thereof.

And that "assessed value thereof" is about 60 or 65 per cent. Mr. McDERMOTT. What is the sworn duty of the assessor in assessing the value?

Mr. BURKETT. There is nothing said about that here.

Mr. PALMER. Suppose a man has got a hundred-dollar Government bond?

Mr. BURKETT. Oh, the gentleman does not want to use that as an illustration.

Mr. PALMER. Well, suppose he has a mortgage bearing 4 or 5 per cent interest, what will he have to pay on that?
Mr. BURKETT. If it is assessed at its full value, he would

have to pay the tax on it.

'Mr. PALMER. How could you get the assessor to assess it for any less than that? I am talking about a good mortgage. Take Pennsylvania Railroad stock or the Chicago and Northwestern stock

Mr. BURKETT. As a matter of fact, the citizens of this District have not been taxed for the full value under the law.

Mr. PALMER. But you are proposing to tax him \$1.50 on

every \$100.

Mr. BURKETT. Yes; and he ought to be taxed to that extent.

Mr. PALMER. I will simply repeat the question of the gen-Mr. PALMER. I will simply repeat the question of the gentleman from New Jersey. Do you know any place in the world where there is imposed a personal tax of \$1.50 on every \$100?

Mr. BURKETT. I do not know any place in the world where property is not taxed to the same extent that it is taxed here, on

an equal assessed valuation.

Mr. PALMER. But you are proposing to assess the property at its full value.

Mr. WARNOCK. Let me say that there is not a city in Ohio where people do not pay a tax of from 1 to 3 per cent on the full

where people do not pay a tax of from I to a per cent on the full face value of every good mortgage that they own.

Mr. PALMER. How many are honest enough to make the return and pay the tax?

Mr. WARNOCK. A good many.

Mr. BURKETT. Now, I want to go just a step further and suggest one other thing which so far as I have heard has not been brought out in this debate. brought out in this debate.

In 1877, as has been shown, this general taxing law, as printed in the RECORD this morning, was passed. It has been on the statute book since 1877, and Judge Clabaugh, in the decision rendered the other day, says that it is a good law, an equitable law. Now, gentlemen attack this law and argue as if we were trying to legislate somewhere along that line. We are only undertaking to do what the judge in making that decision said should be done;

we are undertaking to create offices to put that law into effect.
Mr. McDERMOTT. Though I dislike to interrupt the gentleman again, will be allow me a single remark? With regard to the judicial opinion to which he has just referred, I do not know what right a judge has to say whether a law is a good and equi-

what right a judge has to say whether a law is a good and equitable law or not. It is his business to apply the law to particular cases and to decide whether the law is constitutional. But a judicial declaration that a particular law is a good law and is proper legislation is of very little force.

Mr. BURKETT. Very well, I will waive that proposition.

Mr. McDERMOTT. One further question: Does the amendment to be proposed by the gentleman from Illinois [Mr. Cannon] impose this year's taxation alone on personal property, or does it impose every year's taxation that would have been imposed under the law of 1877 if that law had been valid and had been enforced? In my oninion and according to my reading of its provisions it. In my opinion and according to my reading of its provisions it imposes all the taxes that could have been imposed if the law had

been valid and the necessary machinery in operation.

In other words, you propose, under the amendment of the gentleman from Illinois, to impose taxation for all past years. That is my view of the reading of the act. Therefore you will impose, in some cases, a taxation of 10 or 20 per cent. I only state this for the purpose of getting the view of the gentleman, and to illustrate that this is not a proper method of legislation.

Mr. BURKETT. I will come to that matter directly. Let me

continue the point which I was discussing.

This law of 1877 was passed, covering both personal property and real property. We have been operating under that law during the personal taxes have been collected under that law during the personal taxes have been collected under that law during the personal taxes have been collected under that law during the personal taxes have been collected under that law during the personal taxes have been collected under that law during the personal taxes have been collected under that law during the personal taxes have been collected under that law during the personal taxes have been collected under that law during the personal taxes have been collected under that law during the personal taxes have been collected under that law during the personal taxes have been collected under that law during the personal taxes have been collected under that law during the personal taxes have been collected under that law during the personal taxes have been collected under that law during the personal taxes have been collected under that law during the personal taxes have been collected under that law during the personal taxes have been collected under that law during the personal taxes have been collected under the personal taxes have been c all these years since its enactment. We have assessed and levied taxes, real and personal, during all these years. Several acts have been passed amending the assessment laws pertaining to real estate. For instance, in 1892 a little clause was inserted in a sundry civil appropriation bill providing that the President should appoint three assistant assessors to equalize the taxation on real estate. Two years later, in 1894, an act of considerable proportions was passed providing for the appointment of three assessors to take the place of those provided for by the law of

1892. So that during all this time, or at least since 1892, we have had the machinery to carry on the real-estate side of this law of 1877.

Now, in 1878, as has been stated here, Congress passed the organic law of the District of Columbia, which contained a provision authorizing the Commissioners to abolish any office or to consolidate any two or more offices. The exact words of the part of section 9 pertaining thereto are as follows:

And said Commissioners are hereby authorized to abolish any office, to consolidate two or more offices, reduce the number of employees, remove from office, and make appointments to any office under them authorized by law.

On December 21, 1878, after the passage of that act, the Commissioners of the District did abolish two of the assessors that had previously been provided for and consolidated the other office of assessor with the office of treasurer and the office of the superintendent of assessments and taxes under the name of "treasurer and assessor's office." Observe that these officers went on and

assessed personal and real property.

In 1892 and in 1894, as I have stated, the law was changed and the machinery was created for equalizing taxes upon real estate. But nothing was ever done in that respect in reference to personal estate. Some persons, however, paid their taxes on personal prop erty; and we have made appropriations from year to year with reference to that object. For instance, I find that we provided an appropriation of \$1,500 to pay somebody to go around and coax the people into paying personal taxes in this District; and some persons have paid those taxes.

Some, however, said a year ago "We will not pay this personal tax; you can not collect it; it is not legal." The matter was taken before the courts. The attorneys of the District undertook to uphold the law. I have here a very able and exhaustive brief by the district attorney, Mr. Andrew B. Duvall. He went into the matter very thoroughly. Judge Clabaugh held in his decision that the personal-tax law, as it stood on the statute books, could not be enforced. Why? Because, as he said, there was nobody to enforce it. Let me read briefly from his opinion:

There is nothing in any act of Congress to suggest the thought that Congress intended to do away with the scheme of taxation which it had set up. I believe that scheme is the law to-day—

Referring to the law of 1877-

and if there was any one to carry it out it would still be in force. In my judgment, the law is absolutely and entirely constitutional. I believe it is a good law and a fair law, and if there was machinery to carry it out, I would unquestionably hold these proceedings could not be maintained. * * * The District Commissioners have abolished the very persons that Congress directed should carry the law into effect, and until they are restored the law can not be enforced.

Judge Clabaugh held that when the Commissioners, back there in 1878, within six months after the passage of that organic law, had by consolidating one assessor in with the treasurer made them the board of assessors, they performed an act of legislation which they did not have any right to do and had destroyed the machinery which Congress had provided for collecting taxes. But in 1892 and 1894, as I have said, Congress provided the ma-chinery to collect the taxes on real estate, and therefore we have had taxes on real estate collected. If there was any lack of machinery as to real estate during some of these years the people did not find it out and it was corrected later. Now, we found out this last winter that we were not able to collect taxes on personal property. A great many people had had a suspicion of it for some time. But then it was definitely announced that we could not enforce collection of taxes levied under that law that has stood since 1877.

Why gentlemen attack it: Some of them say it is drastic. To a man who feels, as some of them have said here, that you ought not to pay any taxes on personal property, of course it is a drastic measure, for it was made to collect them. I do not know that it will be possible to reach all the personal property. I surmise there will be a good many notes, a good many things that will be held out and concealed—as they are in every State, as is the common experience—which will never be reached by this

board of assessors.

But, sir, what I desire to impress upon the House is this: That this is not legislating any new tax law onto the District. It is not a new revenue system. It is a law that we have had since 1877, and that nobody ever dreamed was not a tax law—I will not say dreamed, because there were a good many who did, but that nobody ever knew certainly was not a valid and enforceable law until last December, when Judge Clabaugh rendered that de-cision. Then what is intended by this little addition, this little paragraph, these few lines added to this appropriation bill, is only to correct the error that Judge Clabaugh found in the law last winter. It merely provides a way for the collection of these taxes on property which this law, more than twenty years old, has provided for during all these years should be assessed and should be

Mr. BELLAMY. May I ask the gentleman a question? Mr. BURKETT. Certainly.

Mr. BELLAMY. What is the estimated value of the personal property that may be reached under this rider?

Mr. BURKETT. Well, I will say to the gentleman that I have tried pretty hard to get an estimate. I can not make any better estimate than the gentleman can, personally. I have asked a good many who ought to know, and for some reason we never have been able to get an estimate. It has been roughly estimated that this will, if enforced, pay in a million of dollars in taxes in

round numbers, and some say a million and a half.

Mr. BELLAMY. If that is so, if it brings in a million dollars' worth of taxes, then do you not think the rate of one and a half is too high in the District? You would have a million dollars more

than you would need.

Mr. BURKETT. I will say to the gentleman this, that it will not bring any more money than the people of the District are ambitious to spend, if the estimates of the Commissioners are a criterion.

Let me say this in connection with that: The Appropriation Committee in this House—it is a matter now in the House—are met with this proposition: Here is a District with 300,000 people, and their wants are unlimited. They want to build a memorial bridge; they want to establish a great park system; they want to keep these beautiful little parks that we have in the city already going and have flowers, and they want the streets swept and cleaned, and they want pure water, and they want a sewage-disposal system. They are here demanding for the building and improvement of these roads. They came in and asked through their Commissioners for Congress to appropriate \$10,000,000 in round numbers.

Your committee said to those Commissioners: "We do not believe that we should; in fact, we believe we are bound not to spend a dollar more than we have in hand. In short, in the past you have run in debt; you have got \$14,000,000 of bonded indebtedness, and you owe something like \$1,300,000 up at the Treasury, you owe some interest and that sort of thing, and we believe we ought not to appropriate a dollar more than you have in sight." We asked them to cut down their estimates. The committee finally took a hand in the paring and finally we got this bill down practically, as we believe, within the available revenues.

Now, if this would raise a million dollars of personal tax, and if Congress would then give another million of dollars on top of that, as they would be obliged to do under the compact by which the organic act was passed, then we would have \$2,000,000 more than we have now, and that would still lack \$1,000,000 of doing what the people of this District, through their Commissioners, have asked us to do this year. In short, if a cent and a half on the dollar, or on 65 per cent of that dollar, is not too high taxation, I want to say there is no doubt but what we can go on and spend it legitimately, and spend it for the good and for the beau-tifying and development of this District, and yet not get beyond the specifications of wants of the District. As one member of Congress, as I have said repeatedly, I am in favor of beautifying this District within reasonable bounds.

I am proud of the city. It is my capital, just the same as it is the capital of all of us, and whenever this city is willing to raise a dollar in taxes I am willing to take another dollar out of the Treasury and do \$2 worth of improvement. I am also reminded to suggest that we passed a bill carrying a million and a half of dollars day before yesterday, for which we will have to provide in

Mr. PALMER. Your amendment provides that this act is "hereby declared in full force and effect, and to have been continuously so enforced since its enactment." That was in 1877, which is twenty-five years. Now, under the terms of that act what would hinder you from levying \$37.50 on every hundred dollars of personal property in the District, if this act has been

continuously enforced since 1877?

Mr. BURKETT. I am glad the gentleman suggested that, for I promised the gentleman from New Jersey [Mr. McDermort]

that I would give my idea on it.

Now, if you have taxed personal property in years gone by, if that property has been taxed, the tax stands on the books against the man who owned the property; and whether we pass this law or not, he owes that tax. If in times past a man's property has not been taxed, there is no authority, under this law or any other law that ever I heard of, except as specifically passed for that purpose, to send the assessor out next year and tax a man's personal property ten years ago or five years ago or six months ago. So, in my judgment, this law is not retroactive in that respect. You can not collect any more taxes than have been assessed in times past; and if they have been assessed they are a debt, and they are due, and the owner has got to pay them, and he ought to pay them.

Is it not a common thing that many States have laws by which they back assess property that has not been as-sessed; and what is to hinder from back assessing the property here, within the limitation?

Mr. GAINES of Tennessee. How much does the present census show there is of personal property in the city of Washington that is taxable? How much was shown by the last census? gentleman can answer the two questions.

Mr. BURKETT. Well, I do not know that the information is

Mr. BURKETT. Well, I do not know that the information is published. At least I have not seen it, and in all our examina-

tions we have not found it.

Mr. GAINES of Tennessee. I think that information has been made public, and it would certainly disclose a great deal if we had it here. I think the gentleman could get it by telephone

Mr. BURKETT. We have asked for that several times, and we received the response that it had not been published. That

was the reply that was made only the other day

Mr. GAINES of Tennessee. I am satisfied that if you go there and tell them you want to base legislation on it, Mr. Merriam

will set somebody at work to give you the information at once.

Mr. BURKETT. I will say to the gentleman that it is very
questionable in my mind, if that is true, whether we ought to go into the rating question under this legislation.

Mr. GAINES of Tennessee. Go into what? Mr. BURKETT. Into the rating question of what should be assessed. We ought not to change the rate, on this bill, even if we knew just how much taxes would be raised. In short, we are only seeking, in this legislation that we hope to pass in connection with this bill, to enforce the old law. If it is not a good law there will be plenty of people to come here next year and advise us of the fact that they have been assessed too much. There will be plenty of people who will be in favor of reducing taxes, whereas there are very few, so far as we can find out, who are willing to help us and encourage us in really trying to impose proper taxes

Mr. GAINES of Tennessee. Is not personal property taxed at

all in the District?

Mr. BURKETT. Some of it; yes. As some one has said here to-day, street-car companies are taxed 4 per cent on their gross income. Insurance companies are taxed 1½ per cent on premiums, and loan and trust companies, I believe.

Mr. GAINES of Tennessee. I mean what we ordinarily term

personal property.
Mr. BURKETT. In the main, no; it is not.

Mr. SIMS. Is there any law here providing for the back assess-

ment of property that has escaped taxation?

Mr. BURKETT. I will say that I have not looked this up thoroughly, and this is entirely offhand; but I do not believe that under this law you can go back and assess any property that has not been assessed in times past.

Does not that offer a premium, then, to escape? Mr. SIMS. And if you have a law that will not allow you to back asse where property has escaped, will not that offer a premium to hold

out and dodge?

Mr. BURKETT. You mean in the future?

Mr. SIMS. If this law passes. Mr. BURKETT. There is plenty of inducement to escape tax-They have escaped in the past, not for the sake of getting out of it in the future, but for the sake of getting out of it at that time; and if they have escaped in the past, I do not see how under this law you can go back by virtue of this reenacting clause and make good any failure to assess property in the past. I do not see how this clause which puts the old law into force has any effect in that line whatever. Whatever you might have done under that law of 1877 if the machinery had never been abolished you can do now with that machinery rehabilitated, and no more,

Mr. SIMS. Why not let it provide, if it does not provide, for

back assessment, where the property has escaped taxation?

Mr. BURKETT. That might be well enough; but on the backtax question, I think if this tax law itself is not good that it ought to be brought up at some time and amended on its own merits when it comes from the proper committee. It has been on the statute books since 1877. We have taxed real and personal property under it, and there has never been anybody to come in here and attack that law.

Mr. SIMS. Does the gentleman say a great deal has been col-

lected under this law?
Mr. BURKETT. Yes; I understand there has been collected a

mr. BURKETT. Tes; I understand there has been collected a great deal of personal tax under the law.

Mr. SIMS. Why not have it as perfect as you can get it, and have a back-tax provision that will secure the matter hereafter?

Mr. BURKETT. Well, that is for the House to say.

Mr. SIMS. What does the gentleman say?

Mr. BURKETT. I think if this Government has not got the tax assessed for years and years it ought not to go back. In short, if the Government has not provided the preser machinery. short, if the Government has not provided the proper machinery for proper assessments in years gone by it is of doubtful propriety, in my mind, to go back, at least very many years back.

Mr. SIMS. Then why not fix it so that it can be attended to in

the future, by compelling the assessor to have them assessed?

Mr. BURKETT. Well, I do not know as to that being a good Mr. BURKETT. Well, I do not know as to that being a good provision. I do not know of any State that has any such provision. I do not know of any State that has not.

Mr. GAINES of Tennessee. The State of Tennessee in one case

got over \$300,000 in back taxes.

Mr. WARNOCK. The State of Ohio allows them to go back

Mr. BURKETT. Since I think of it and understand the question, that statement was incorrect. Some States have that sort of a law

Mr. McDERMOTT. If the gentleman will permit me, I am not fighting the tax upon personal property. Now, the proposed amendment the gentleman understands is not to assess back taxes. Let me say it is not for that, but it is "for all purposes."

That for all purposes of assessment and collection of taxes upon personal property in the District of Columbia the act of Congress approved March 3. 1877, entitled "An act for the support of the government of the District of Columbia for the year ending June 30, 1878, and for other purposes," as amended by specific acts of Congress, is hereby declared to be in full force and effect, and to have been continuously so in force since its enactment (in 1877). And that the board of assistant assessors created under the act of Congress approved August 14, 1894, be, and they are hereby, clothed with the duties and power of the assessors mentioned in the first-named act.

Now, if the act is to be present declaratory legislation, said to be in force and to have been continuously in force, and the duties under it are imposed upon the board, necessarily under the act these men perform the duties not only then present incumbent upon the board, but those that have been neglected in the past, otherwise our declaration that it should have been continuously in force for the use of the present assessment can not be the purpose. Therefore, as it is drawn, no matter what the intention was, it does not confer power upon the board of assistant assessors to assess property away back from here if it had not been assessed.

That is the plain reading of this amendment as it is now pro-On the question of whether this kind of legislation should be adopted, I am not quarreling with the taxation of personal property, but what I state is that it is not getting at it in a reasonable way. We ought to have a law that was a good one.

Mr. BURKETT. I will say to the gentleman from New Jersey

that in my opinion if that law is not effective and does not reach property then we ought to go at it and amend it. It is subject to

Mr. McDERMOTT. But the committee reported it, and I do not see any objection to the assessment. The gentleman argued that taxes have been unpaid for a long time; but is that what you want? It is not a question as to the propriety of the legislation, but what does the legislation mean in the minds of those who

recommend it to the House?

Mr. BURKETT. I will say to the gentleman that during these years there have been some taxes assessed and collected and paid into the Treasury. Now we have recognized that law. I will say, also, that we have appropriated money to enforce that law, and we have created the office to do the work from time to time. We have recognized it by appropriations, and a specific fund was raised from that taxation from time to time. In short, Congress has always said, by every syllable and word and sentence of legislation in connection with this thing put upon the statute book—and more than a dozen times it has said—that the law is in full force and effect.

And when the committee wrote out that amendment it did not And when the committee wrote out that amendment it did not want to unsay what it had said a dozen times before; it did not want to put these people, who had paid taxes into the Treasury, in a position where they would come in and ask to have those taxes refunded. We did not want claims coming into Congress for the refunding of taxes illegally assessed. That law has been on the statute book, Congress says, in full force and effect during all these years, and we have operated under it.

I do not believe that now we can go back, especially by virtue

I do not believe that now we can go back, especially by virtue of this act that we propose to-day, and impose a dollar of tax on anybody that has not been assessed and is not upon the books. If you could do it by the terms of that law before, you can do it when this bill is pessed. this bill is passed. But by virtue of this clause which we propose to add, showing it has been in full force, there is no question in my

mind that it does not give a single additional power that you have not had in the law during all these years.

Mr. COWHERD. Will the gentleman allow me an interruption?

Mr. BURKETT. Certainly,
Mr. COWHERD. One reason why the personal tax has not
been collected was on account of a decision of the court in the District that the change in the law that occurred shortly after 1877, possibly in the enabling act of 1878, put it in such a shape that it was not enforceable without some mandatory legislation.

Mr. BURKETT. That may have been one of the reasons why the tax has not been collected; there have been a good many de cisions, but no decision holding what the gentleman says until

the decision of the 20th of last December. There have been a good many people who contended that you could not collect the personal tax, and a good many escaped it for that reason; a good many dodged it, but all the time a good many have paid a personal-property tax. I want to say that they criticise us for doing this thing, and yet you have not heard any particular complaint from the District of Columbia Committee.

I think a number of members of that committee will say to the House, as they have said to the Committee on Appropriations, that for five years they have been trying to straighten this matter The fact is that when you undertake to make a tax law, if you have ever undertaken it in your legislature at home, if you have undertaken to put into force a complete revenue system at one time, you will realize the difficulty you have been up against. In this way you can force this matter through, legitimately, properly, and give full time to consider it and discuss it; not to amend that law my judgment dictates. But if the judgment of the House may think it should be changed, it is certainly open to amendment. But if we pass this little clause we make that law effective which we have said all these years has been operative and, in fact, supposed was in operation.

Mr. SIMS. Will the gentleman from Nebraska allow me a

question?

Mr. BURKETT. Certainly.

Mr. SIMS. From the gentleman's statement it appears that some people who have been assessed have paid voluntarily; that

Mr. BURKETT. Yes.

Mr. SIMS. Others who have been legally assessed have refused

to pay?
Mr. BURKETT. That is true.

Mr. SIMS. Now, if you do not provide for collecting the revenue from those who have been legally assessed and who have refused to pay, will you not raise an equity in favor of those who have paid voluntarily, so that they will claim that the tax shall be refunded?

Mr. BURKETT. No; you will raise the legal question whether we have a right to enforce the collection.

Mr. SIMS. I understood the gentleman to say that he was not

in favor of going back and collecting these taxes.

Mr. BURKETT. No; the gentleman misunderstood me. I

said that, if there was any property the assessors had not gotten, I did not believe that we ought at this time to go back and hunt up property that had not been found at that time-at least for any considerable number of years back—and which tax was not collected upon by reason of not having the proper machinery. I did not say that that which had been found and assessed, and was on the books of the treasurer against those individuals—I did not say that that ought not to be paid. I believe in collecting every dollar of the tax that is on the books.

Mr. SIMS. Will not this law authorize such a collection?
Mr. BURKETT. Yes; and it will only raise the question whether this tax has been legally assessed. If it has not been legally assessed, of course it can not be collected. The court has said that it was not a legal assessment.

Mr. BINGHAM. May I ask the gentleman a question?

Mr. BURKETT. Certainly.

Mr. BINGHAM. I asked the same question in committee, and I want to ask it now here in the presence of the whole commit-In the enforcement of the requirements of the act of 1877 wherein there has been laches and neglect, does the reenactment in this bill providing that personal taxes shall be paid go back of

Mr. BURKETT. Do you mean the collecting of taxes hereto-

fore assessed, or the assessment of new taxes?

Mr. BINGHAM. Anything and everything. Do you start de novo this year, or do you run back to 1877?

Mr. BURKETT. I have been trying to give my opinion

Mr. BINGHAM.

I want the matter stated specifically. I will state to the gentleman what I think Mr. BURKETT. I will state to the gentleman what I think this law will do. This clause which we propose to add to the existing law does not confer one additional right on the District, nor does it take away any right of any individual under the law

of 1877. We simply, by this little clause, which we propose to add, create officers for the enforcement of the law of 1877.

Mr. BINGHAM. How far back do you run?

Mr. BURKETT. How far back does what run?

Mr. BINGHAM. Your enforcement of the law of 1877.

Mr. BURKETT. Certainly; it runs back just as far as any assessing officers during all these years would have had the right

Mr. BINGHAM. Then, if the gentleman's position is correct, you can enforce upon the residents of this city the payment of taxes from 1877.

Mr. BURKETT. If the tax has been levied and stands against them, if it was levied legally, I answer yes. Of course, there

may arise a question of the legality of the assessment. Suppose, for instance, a tax was levied in 1899-

Mr. BINGHAM. I do not care when it was levied; 1877 was

the date of the act.

Mr. BURKETT. And suppose that tax stands on the books as an assessment against an individual, John Smith. Now, if under the law you can go back to the time before it was declared there was no machinery for the enforcement of the law and can put the law in force, you can, in my judgment, collect the tax if this clause is enacted

Mr. BINGHAM. Then this personal tax may run back to 1877.

Mr. BURKETT. If it was legally assessed. But the courts have held that in certain cases this tax was not legally assessed.

Mr. BELLAMY. May I ask the gentleman a question? The CHAIRMAN. The time of the gentleman has expired Mr. BENTON. I yield to the gentleman from Missouri [Mr.

DE ARMOND] thirty minutes or so much thereof as he may desire.

Mr. DE ARMOND. Mr. Chairman, the question which is now before the committee and which will later come before the House would seem to the uninitiated to be a very simple one. It is whether personal property in the District of Columbia shall be subject to taxation as is personal property in the States. If one had not heard here in the discussion of this question or had not read in the newspapers that personal property ought to be exempt from taxation in this District in order to attract here as permanent residents the wealthy men of the country, he could not realize, I think, that such a claim could be entertained or would be advanced by anybody.

The people who are to be attracted here by exemption from taxation, it must be supposed, are to come mainly from the different States of the Union—States having in this body their Representatives and at the other end of the Capitol their Senators. Every rich man who is to be attracted to Washington by exemption from taxation is a man whose personal property is to be taken out of the taxable wealth of the neighborhood in which he now lives. In other words, each vote and every act here to entice these men from the States in which they now dwell to the city of Washing. from the States in which they now dwell to the city of Washington is an effort, and, if accomplished, will be a deed, to take from the taxable wealth of the several communities represented here and to add it to the nontaxable wealth of the great national cap-

ital

Now, at first blush it would seem to me, as merely an ordinary Representative of a country constituency, that there is nothing of fairness or justice, but everything of the opposite of fairness and justice, in this claim and effort at tax exemption for the rich. Attracting wealthy people to the capital by the bait of freedom from taxation and thereby throwing heavier taxes upon the people and the property of the various districts which we represent, enticing those best able to pay taxes, those having the most upon which to pay them, to leave those several communities and come here—legislation in this direction is directly against the interests of our several constituencies, and is, in my judgment, a direct and positive wrong to them.

Passing from that question, why should there be here an exemption from taxation which does not exist elsewhere? It is not because taxation here is heavier than it is elsewhere, for precisely the reverse is true. The limit of taxation in this city, and in the District of Columbia generally, is \$1.50 per year on \$100; upon agricultural lands, \$1.25 upon the \$100.

It has been stated in this debate, stated time and again in this

House, and is well known, that generally—in every district represented on this floor, I believe I may say-a large share of the people pay a higher rate of taxation than is exacted from the citizens of Washington or the District of Columbia; and it may be said with truthfulness that in a large majority of the Congressional districts the people are taxed very much more than those of Washington City—sometimes two or three or four times as much. Then the claim can not be made that taxation ought to be lowered here because taxation here is excessively high, for, in fact, it is low here and not high.

Another view of the matter. Why should this city of Washington be made an abiding place, through partial and unjust legislation, for the wealthy people of the land, to say nothing of the matter of taxation? What good can come to the country? What good can come to the average American citizen or the average American taxpayer from having congregated in the city of Washington as large a proportion as possible of the wealthy men of the land? I am not going to indulge in any harangue against wealth

or any criticism of wealthy people.

I merely say in passing that it can not be best for the masses of the people, who are poor, to gather here in the capital city, and use extraordinary and unjust means to bring here to the capital city an ever-increasing proportion of the wealthy men of the country. They will not be content merely with exemption from taxation, if you give it to them, but they will desire and urge that new avenues be opened to them by legislation for adding to their large holdings. They will desire and urge that this legislation be passed for their benefit and that legislation be defeated because it will not, according to their view, inure to their benefit.

Then you have, if the proposition here submitted and which I hope will be adopted should fail, first, a continuance of a policy or practice of directly by legislation against the interests of the masses of the American people, advertising that the wealthy can by coming here be exempt from taxation; secondly, you would continue to draw them here at the expense directly of the several communities from which they come, and the expense indirectly of the entire Union, the District of Columbia excepted.

Having gathered the rich here in large numbers—I think they are

Having gathered the rich here in large numbers—I think they are gathering here now faster than fast enough for the good of the country—having gathered them here in large and ever-increasing numbers, who has a doubt that legislation will be influenced more and more and more and more as the years go by by special interests, represented by millionaires drawn here to promote those interests at the expense of the general public?

I think there is every reason why some such legislation as that proposed for collecting taxes from personal property should be adopted, and I think there is no fair or substantial reason against it.

As to whether expenses for permanent improvements should be paid as the improvements are made, or whether those expenses should be extended along through the years and paid gradually, that is a side question which has no bearing upon the main proposition. If that question were to be discussed I think there would be found two sides to it. There are two sides, I would say, to this question of whether permanent improvements should be paid for at the time they are made or payment should be extended through a number of years.

Theoretically, I think the extending of them through a number of years may be correct; there is a good deal of argument or of plausibility for that view. Against that proposition, however, there is this: The people of the present are making the improvements; the people of the present are determining that they shall be made, and if the policy be adopted of calling upon the people of the future, who now are voiceless, to pay for them, the result is likely to be—there is at least danger it will be—that useless liabilities will be incurred, that works not wise or necessary will be projected and carried forward, and that there will be extravagance and waste in their conduct.

As has been well said by the gentleman from Nebraska [Mr. Burkett] and others, so long as the levy of taxes here is not excessive, so long as permanent improvements made from year to year may be met and paid for year by year as they are made, without any hardship on the citizen taxpayer, there does not seem to be good reason, any substantial reason, for departing from that practice of pay as you go, in order to secure or adopt one theoretically more correct, but practically more burdensome, probably, to the people of the District, and practically more injurious in its general effects.

The ease with which this rule was adopted, the ease with which the House has come to the proposition of providing for putting into operation the law already existing for the levying and collecting of personal taxes, is a suggestion to the House, I think, of how easily the House, when it chooses to do it, when the majority of the members choose to exert themselves, may pass any law, may consider any matter in which the House is interested, any matter which the majority of the House thinks ought to have consideration. The present opportunity to do what ought to be done has been brought about by reporting and adopting a rule, and while not generally in favor of "rules" I am heartily in favor of this one, because I think it is right. But the same thing could be done, if the majority of the House desired to do it, without a rule. It would only be necessary for an amendment to be offered as

It would only be necessary for an amendment to be offered, as it will be offered later along in accordance with the provisions of this rule—to offer it anyhow, rule or no rule—and if it be ruled out of order, as it might be, for the majority of the House, or the majority of the committee examining and passing upon the question for the time being, to say: "We will consider this; this is a matter of too much importance to be swept aside by rule or ruling; this is a matter of great public importance, and now is the opportunity to consider it, probably the only opportunity to consider it and deal with it, and therefore we will take it up now and now will dispose of it."

Everybody in this country, I think, Mr. Chairman, has a kindly feeling toward this great capital city and a pride in it. Yet, sometimes it suits the purposes of some persons—I have no doubt some of them are sincere in it—to talk about hostility to Washington City and about indifference to the future and the welfare generally of this beautiful capital city. There may be somewhere a feeling of hostility to it and of indifference concerning it; but, generally speaking, I am satisfied that the disposition in legislative halls and among the people who send legislators here is to

deal fairly and justly with Washington. And the city has been dealt with fairly and justly and most generously. Half of all the debts, half of all the outlay from year to year for many years in this city, has been met out of the public Treasury.

The argument is made in the way of justification for this system and for its continuance that the Government owns half or more than half of the property in the District, and therefore ought to pay half or more than half of the taxes. This is merely an incidental matter now, because the question of adjusting that is not up. But that argument, in my judgment, is wholly fallacious and utterly without foundation. I do not say that the Government of the United States does not own any property in the city of Washington which ought to be the subject of taxation, and which, properly treated, would be the subject of taxation; but I do say that the great bulk of all its property, the enormous preponderance of everything owned by the Government in this District of Columbia would, by any just canon of taxation, be free from taxation, and would not be taken into account at all in determining the amount of taxable property.

Here is the Capitol, in which we are supposed to be legislating to-day, a very fine structure, occupying a fine site, surrounded by fine, valuable grounds. If you estimate it all simply as private property it is very valuable; but is it private property? Is it such property as anywhere, by any nation, by any lawgivers, would be regarded as property that ought to be listed with the taxable property of the locality in which it is situated? In the States they do not so estimate the statehouse; in the cities they do not so estimate the town hall.

In the counties they do not take into account, in making up the total valuation of taxable property, the court-house, the jail, or any of the other structures or property belonging to the public. Who owns this Capitol and these grounds? And what applies to this applies to all the other public reservations in the city—to the various parks, the streets, the various public buildings. Who owns them? Why, the people of the United States, including the people of the District of Columbia. The people of the whole country own them. The ownership, if you were to divide it up, would be among all of them as citizens, all of them as taxpayers, all of them as property owners, on whatever basis you choose.

Now, the other property in the District is upon an entirely distinct basis. Take a house and lot down here upon a beautiful avenue, worth, say, a hundred thousand dollars. Who owns that house and lot? Is it owned by all the people of the United States, or all the people of the District of Columbia, or the general public? Is it owned for public purposes? Is it used for public purposes? Not at all. It is private property, owned by Mr. A, as the adjoining private property is owned by Mr. B, and the next by Mr. C. It is subversive of all principles upon which just taxation is based, it is contradictory of all sound reason, as it seems to me, to talk about the Government of the United States owning half the property in the District of Columbia and therefore being bound, as a matter of right, to pay half the taxes, or to put up a dollar for every dollar that the taxpayers in the District of Columbia put up in the way of tax money.

Then there is another view of it. If it were not for these publications.

Then there is another view of it. If it were not for these public buildings and these parks and these streets, the ownership of the fee to which, I suppose, resides in the General Government, if it were not for these things where would all your other private property be? What the Government has done, what the Government owns, what the Government is, has made this capital city of Washington what it is. These public buildings, these public parks, maintained at public expense, these magnificent streets and avenues, these, the creations of the Government, have made the city of Washington what is, have been, and are, the principal factors in the creation of its taxable property. If the Capitol had been located 20, 30, 40, or 50 miles away, the forest trees would grow upon these hills to-day and the lowlands would be covered with swamps, as they were before the Government filled them up and made them suitable sites for public and private buildings, parks, and streets.

buildings, parks, and streets.

As a matter of fact, the Government taxes itself for the benefit of Washington because it has made other property than its own valuable. It has made a little strip of land 25 feet front by 100 feet deep worth \$10,000 or \$100,000; and because it has done that, gentlemen say that, as a matter of right, every time there is a dollar of tax collected from that property the Government should put up another dollar. They must assume against the fact that the Government is the owner of its property in the same sense as the private citizen is the owner of his property. There is no city in the land, there is no city in any land, I think, that has ever been dealt with so munificiently as the General Government has dealt with the city of Washington, and is dealing with it to-day.

dealt with the city of Washington, and is dealing with it to-day.

In addition to all this, according to the philosophy of some gentlemen, Washington is not only to be the asylum of the wealthy, but it is to be the Mecca to which the wealthy are to be invited from all over the land; to this city of the Government's lavish

expenditure of the public money; to this Capital, where there is everything that money can bring, where there are advantages enjoyed by hardly any other city in the Union; to this city some say the rich must be bribed to come. Already this city is exempt from taxation over \$1.50 on a hundred dollars' worth of property; and yet talk about hardship upon the citizen, talk about corpora-tions being unwilling or unable to live here, when taxation almost everywhere in the world, everywhere in the American world, is higher, imposed higher in order to support the local government. Here taxes are all aggregated and bulked and limited, as I have

stated, but in many places in the Congressional districts, even in the country neighborhoods and small towns, the taxes are very much higher. Speaking of my own State, about which I know more than any other than any other. more than any other, the taxes are 40 cents on the hundred dol-lars for school purposes, and the people voluntarily, year after year and year after year, by vote at a formal election, by ballots regularly cast, tax themselves another 60 cents, making the taxa-

tion a dollar for school purposes.

Schools are maintained here out of the \$1.50. Magnificent buildings are erected in the District for the schools-erected for the people in the District, local and personal for the District— erected out of this fund. The police force is paid out of this fund, though a heavy charge upon other municipalities. Here, too, is the water system and the fire department. All these things—everything corresponding to the city tax, county tax, State tax, township tax, local and special taxes—all these are met and covered by a \$1.50 tax on the hundred dollars in the District of Columbia.

As to the question of whether this personal tax should reach back, it seems to me that the man who has not paid the tax which the law has imposed upon him ought not to be exempt simply from the fact that he has not paid. If Mr. A and Mr. B owned personal property of the same quality and value and assessed at the same rate and Mr. A paid his tax for years and years and Mr. B did not pay, it seems to me that as between A and B, as a measure of justice between citizen and citizen, as between the citizen and the Government, the delinquent taxpayer ought to be required

Mr. McDERMOTT. My views of the question of taxation within this District were in the direction of the gentleman's remarks when I first looked into the matter, but I changed my mind, and I suggest this question: There are 275,000 people at present within the city of Washington, and of those not more than 10 per cent, I believe, are what are called the luxurious; 90 per cent in the District of Columbia work for a living. It is not the resort of those who have all their time. Now, the extraordinary part of it is this, that with a city of 275,000 people, they are taxed \$8,000,000 and over for the local government of the Dis-

Does that come from the fact that the Federal Government is located here? If not, then I suggest to the gentleman to find any municipality in the world where the cost of municipal government for 275,000 people is 30 per cent of \$8,000,000, including interest upon their debt. I give the gentleman an illustration of what we have in the heaviest taxed place in this country, and taxed heavy because the railroad terminals property worth \$50,000,000,000 or \$60,000,000 is exempt, where in Jersey City the tax levy is but slightly over two millions and a half, including the interest on the funded debt.

Mr. BENTON. I desire to call the attention of the gentleman from New Jersey to the fact that of this eight million, \$1,500,000 is for interest on the sinking fund, and no part of that for run-

ning the government of the District.

Mr. McDERMOTT. Then if you put it at \$15,000,000 that makes it practically three to four times more for municipal expenses than can be found in any city of equal population in this

Mr. DE ARMOND. That raises another question that I have not the time nor the accurate information to discuss. The people of the District of Columbia are governed by Congress instead of governing themselves. My colleague [Mr. Clark] introduced a bill that gives to the people of the District of Columbia local self-government, which may be denominated, perhaps, A bill to change from the Empire to the Republic, in the capital city of the Republic. There is opposition to that in this House and in the Senate. There is opposition to that in the city of Washington, and while I believe my colleague is right in theory, and that the effect would be good in practice, I am not very hopeful that the change will be made.

Now, what have been some of the reasons against that change? I intend to dwell on this only a moment, and would not have adverted to it, but it arises out of the suggestion made by the gentleman from New Jersey [Mr. McDermott]. Usually—at least that is our theory of government, and I believe in it—usually people are best governed when they govern themselves, and usually taxation and consideration for taxpayers are better balanced when the

people levy the taxes and expend the taxes and see what is done with the tax money than when somebody abroad, somebody not directly interested, has the handling of it all.

If the people of the city of Washington were to determine more things for themselves perhaps there would be an improvement in this respect. If the government is extravagant and wasteful, it is the extravagance and wastefulness of an alien power, an ex-travagance and wastefulness imposed by men from the four quar-ters of the Union, on the people of the District of Columbia and upon the people of the whole Union of States. If the people of the District of Columbia are victims of bad legislation and bad government, they deserve our sympathy; they deserve more than our sympathy, because we have the power to extend them relief, and what they deserve of relief we should bring to them.

Mr. McDERMOTT. Will the gentleman allow me another

interruption?

Mr. DE ARMOND. Yes.

Mr. McDERMOTT. In that line, if the alien power imposes any burden on these people which is unjust; if the seven millions could be reduced by self-government two and a half or three millions, should not the alien power that imposes the burden bear one-half of it?

Mr. DE ARMOND. No.

Mr. McDERMOTT. Or else restore to the city self-government?

Mr. DE ARMOND. Yours might be the correct conclusion providing the lawmakers responsible for that condition of things were those to bear one-half of the expense; but instead of correcting the injustice, if one exists, it makes another and greater injustice for them to throw that burden onto their constituents.

Now, I think a remedy might be found in allowing the people of Washington to govern themselves. I do not mean that the United States or Congress, inasmuch as the seat of Government is here, ought not to have control in a good many matters, but in a good many other matters, I think, the citizens of the city of Washington might be very well trusted to govern themselves.

Two or three objections are made to this, but they all may be concentrated into one, and if that is a correct one it would suggest that instead of relief coming in the way and to the extent the gentleman from New Jersey would like to have it come the abuse would become greater. The objection to the people of the city of Washington assuming their own government is that the poor of the city, or, as a good many people express it, "the poor whites and the negroes would rule;" that then taxation would be excessive, and the citizen's property would be virtually con-

I do not concede that is true. I do not know but it may be true to a certain extent. I do not know whether it is true or not; but I do not know why, upon the one hand, the citizens of Washington should be denied the right to govern themselves and why, upon the other hand, they should be protected by arbitrary govern themselves if they are ernment against the inability to govern themselves, if they are unable, while other communities are left to grapple with a trouble

Take the poor white man, if you please. Is wealth to be a test? Is a man unfit for self-government if he is poor? Is it true that the poor people in the country desire to rob the rich people of the country; that they would not be just, would not be fairly wise in making and administering the law? No man can afford to subject that argument to such analysis, or to any analysis, and then avow himself a believer in it. We can not rest upon the theory that only the rich people of the land are qualified to govern it.

The great bulk of the people are poor or in moderate circumstances only. It is the history of our country, as the history of all others, that in this class of people, people of moderate circumstances—the working people—lies the hope and reposes the pride of every nation that has accomplished anything in the world, every nation that will accomplish anything good. plause.]

Now, then, take the colored people—the negroes. Is there any particular reason why here, in the capital city, whatever danger or menace or harm can come from the participation of the colored brother in the exercise of suffrage should be removed, while the people of whole communities, State after State, are left to grapple as best they can with that problem through the years, and, maybe, through the ages? I think not. [Applause.]

[Here the hammer fell.]

Mr. BENTON. I hope now the gentleman from Minnesota [Mr. McCleary] will use some of his time.

The CHAIRMAN. The time of the gentleman from Minnesota

[Mr. McCleary] is exhausted.

Mr. BENTON. I consulted with the gentleman and supposed that we were going to run the debate until 5 o'clock. I have still requests covering about thirty-five minutes more. The CHAIRMAN. The debate can be extended by unanimous

Mr. McCLEARY. I ask unanimous consent that the time for

closing debate be extended until 5 o'clock to-day.

The CHAIRMAN. The gentleman from Minnesota asks unanimous consent that the time for closing general debate be extended until 5 o'clock to-day, the time to be divided, as the Chair supposes, upon the same terms as heretofore. Is there objection?

Mr. LIVINGSTON. Before that permission is granted, I wish to ask whether the gentleman proposes that we go on with the bill after 5 o'clock to-day?

Several Members. Oh, no. Mr. LIVINGSTON. It is understood distinctly that at 5 o'clock we shall adjourn?

Mr. BENTON. That is my ide gentleman from Minnesota thinks. That is my idea. I do not know what the

Mr. McCLEARY. It is the purpose, as I understand, that at 5 o'clock the committee rise, and that after the disposition of ordinary matters on the Speaker's table the House adjourn.

The CHAIRMAN. Is there objection to the request of the

gentleman from Minnesota? The Chair hears none; and it is so

Mr. McCLEARY. I now yield ten minutes to the gentleman

from New York [Mr. PERKINS].

Mr. PERKINS. Mr. Chairman, the gentleman from Missouri [Mr. DE ARMOND] who just sat down said that the measure now presented shows how easy it is to legislate. I wish to suggest not the ease of legislation, but the possible value of the legislation

which we are asked to pass resulting in anything.

I do not care to make any opposition to the measure in itself; but I do wish to state for the consideration of the committee very grave doubts as to what will come from it. If the members of the Committee on Appropriations indulge the hope that by the reenactment of the law of 1877 any large deficit in the amount of taxes collected from the District of Columbia is to be filled, I fear they will find themselves sadly disappointed. It is useless to pass a bill without considering the results of similar legislation else-

The gentleman from Nebraska said, "Why should we not pass this bill? It is the mere reenactment of an old law." gravely fear that those who have spoken so earnestly in favor of this proposition as merely the reenactment of an old law will find that they are sadly disappointed in the results. The old law is simply the law that is found in pretty nearly every State—the law that is found in the State of New York, where I live, which says, "All property real and personal, shall be taxed equally." That "All property, real and personal, shall be taxed equally." That sounds well. It may be said "that all men are equal," and that But, Mr. Chairman, the experience of all public sounds well. bodies shows that a tax upon personal property held by individ-uals has never been to any considerable extent enforced. It never will be enforced, and it never can be enforced. The District of Columbia is not going to be an exception to the operation of the law as it has worked in every other State in this land.

If the gentlemen of the Appropriations Committee, instead of asking us to reenact the old law, had brought in a bill to reach the objects of taxation which experience shows can be reached, certainly everyone would gladly vote for it. What can be reached? The tax on corporations can be enforced, is enforced, because the objects of such taxation can be reached with the same certainty

as real estate or franchises.

There is to come before this House next Monday, as I understand, a bill proposing to authorize an increase in the capital stock of the gas company of this city by \$10,000,000, upon a statement that this amount represents what the gas company, holding a franchise—a public franchise—has made in addition to the dividends it paid to stockholders. Here is a thing that could be reached with certainty and with propriety.

Take also the tax on successions. There we come to the one time in a man's whole history when his personal property can be got at—when it goes through the courts—when the exact amount of his personal estate can be ascertained and be made to pay a tax. But we have here a proposition merely to reenact the old law in reference to the taxation of personal property. I have seen myself how such a law operates. I know gentlemen get up here and say, "In my State, or in my city, or somewhere else, there is a tax on personal property." But I will ask any member of this House what is the amount of personal property that is because say, In my blate, or at tax on personal property." But I will ask any member of this House what is the amount of personal property that is brought within the reach of the assessor and collector by means of the imposition of a tax on the personal property in the hands of individuals

Gentlemen say, Will men evade it? Why, it is too easy to evade it. It is not a tax that depends on honesty; it requires no lack of honesty to escape it; it requires no more than the ordinary means that any man takes to avoid taxation on personal property. I will illustrate by the city of Rochester, where I live, and the members of this committee will find that the same thing will occur in the city of Washington when they seek to enforce this tax law, reading as it does. There is, for instance, to-day in New York State

a tax on the statute book such as we are going to enact here, taxing all property, real and personal, equally.

What is the practical result after fifty years of endeavor? The real estate in Rochester is of value about one hundred and ten or one hundred and twenty million. The assessments on franchises, the franchise tax on the street railways, are imposed and collected. But what is the amount that stands on the books to-day of personal assessment under just such a law as we are going to enact Between five and six millions. How much is owned by people in Rochester? I can name a dozen people myself who between them own \$50,000,000 of personal property, and we have 175,000 people besides. But it can not be reached, Mr. Chairman. Let them attempt to enforce this tax here. First comes the business man, we will say.

Now, in Rochester there is a great shoe manufacturer. He has a half million dollars in his plant, and the assessors say, "Why does the poor owner of real estate pay all the taxes; why is there no assessment on personal property?" The result is they send notice to the shoe manufacturer, or the clothing manufacturer, saying, "Your stock is worth half a million dollars, and we are going to assess you."

Now, what happens? I have seen it in my own experience. The man comes in and he says, "I employ 600 hands in the city of Rochester. The tax I would be forced to pay on that assessment would be \$10,000. All I have to do is to move to the village of Batavia or to the village of Rockport, or to other villages that are crying out with open hands that they will receive me and give me a site for nothing, and I will take my 600 men with me, and the next day the office of the assessor is crowded with people saying, "In God's name, are you going to ruin the city of Rochester; are you going to drive away every great industry?

Then let us take a man who is not in business. Here is an in-ance that I know of. There is a man there who is worth stance that I know of. \$3,000,000. The law provides there, as it must here, that deduction can be made for debt. He went to the assessor's office and said: "It is not fair that I should be taxed on \$3,000,000, and I will not pay it. If you want to assess me for \$50,000, I will pay will not pay it. it and say nothing. If you want to assess me for \$3,000,000, will telegraph down to New York and I will buy \$3,000,000 of stock of New York Central road or some other road which pays its general tax to the State, and I will run in debt for \$3,000,000,

and you can not assess me for one cent.'

Now, there is not a man in the District of Columbia who, if he wants to evade his tax on mortgages or stock or any other property that under the provisions of this bill is assessable, can not get rid of it just as easily as turning over his hand. So I say, gentlemen, that if this bill is to be passed in this form, with the hope of the Appropriations Committee that they will get any large sum from it, they will be sorely disappointed; and I want to say a word, too, about this thing, because, gentlemen, when you pass bills—and heaven knows we pass a good many of them in Congress as well as elsewhere—that are contrary to the general laws of trade, that seek to run counter to the laws of trade, we all know how easy it is to escape them. The distinguished chairman of the Committee on Appropriations said yesterday that he believed in a bill that would relieve the man who buys a small house and impose a tax upon the rich man who has his property in securities.

The CHAIRMAN. The time of the gentleman has expired. Mr. McCLEARY. I yield the gentleman two minutes more.

Mr. McCLEARY. I yield the gentleman two minutes more.
Mr. PERKINS. Now, gentlemen, that argument, although it
has been made by many distinguished gentlemen as well as the chairman of the Committee on Appropriations, I submit is wholly fallacious. Why does a man who has \$10,000 buy a 4-per-cent bond and pay \$10,000 for it? If he was to be taxed 1½ per cent there is not in Washington or in the United States a man fool enough to pay \$10,000 for a bond on which he would get 4 per cent interest, out of which would go 1½ per cent to the taxgatherer. He pays \$10,000 for property of that sort because he knows it will not be taxed and he can avoid taxation. But does the real estate man suffer any loss? Not one dollar.

Suppose you go to buy a piece of property in the city of Washington that pays a rental of \$400, do you pay \$10,000? Not one You say there is a tax on that of 11 per cent, and instead of paying \$10,000 for the property that pays \$400 income you buy it for \$6,000, and that is so in every city in the land. There is not a man who when he buys real estate does not buy it with the knowledge of the tax falling upon it and does not receive the corresponding diminution in price. Now I say, Mr. Chairman, that if I buy a house paying \$400 for \$6,000, I have no right to turn around to the man who pays \$10,000 for property on which no tax is collected and say that I am wronged.

I buy it with that knowledge and subject to that understanding; and, Mr. Chairman, in closing I do not speak in opposition to this bill. I am perfectly willing to vote for the measure of the Appropriations Committee; but I say that unless they bring in legislation which shall, by imposition upon corporations, upon franchises, upon inheritances, reach personal property as it can be reached, this bill will not modify the condition of affairs in the District of Columbia by 5 per cent; and the gentlemen on the Appropriations Committee, if they are rushing in with the hope, as they say, that they are going to get a million dollars from this bill, will do well if they get \$100,000.
[Here the hammer fell.]

Mr. BENTON. I yield twenty minutes to the gentleman from Tennessee [Mr. GAINES].

Mr. GAINES.

Mr. GAINES.

Mr. Chairman, this bill has been discussed pretty thoroughly, and if there is anyone who desires to speak I will yield back the time; if not, I will go ahead.

Mr. BENTON. I have promised some time to the gentleman from New York [Mr. CREAMER], but I do not see him present at

[Mr. GAINES of Tennessee addressed the committee. See Appendix.

Mr. BENTON. Mr. Chairman, I yield five minutes to the gentleman from New York [Mr. CREAMER].

[Mr. CREAMER addressed the committee. See Appendix.]

Mr. BENTON. I have ten minutes more time, and I yield it

to the gentleman from Massachusetts [Mr. THAYER].
Mr. THAYER. Mr. Chairman, complaint is going up all over this country against the petty annoyance to which citizens of the United States are subjected on their return from visits abroad, not only on account of the law in force, which prohibits every man and woman from bringing home even a respectable wardrobe, but also places a duty upon little trinkets and souvenirs which may be brought as remembrances of the places they have visited.

In the five minutes allotted to me I have not the time to go into

a discussion of the matter, but in order that we may uphold the hands of the Secretary of the Treasury, who, I believe, is honestly endeavoring to ferret out those who are violating the proprieties of the positions which they hold in executing what I believe to be an unnecessary and annoying statute—in order, I say, that we may sustain the hands of the Secretary of the Treasury and that he may know the annoyances that people are subjected to on returning from foreign countries without any purpose to transgress the letter or spirit of the law, who are annoyed by the improper execution of the law in the hands of those at the custom-houses wish to read in this presence a letter I received the other day from one of the most prominent men in my city. This letter shows how the law is executed by some of those who are holding positions of trust at the custom-houses throughout the country. This letter is as follows:

WORCESTER, MASS., April 12, 1902.

My Dear Sir: I wish to subscribe myself to the following facts for your consideration: I sailed from New York (Ward Line steamer Yucatan) February 6, 1902, with my wife, for El Paso, via Habana and Vera Cruz, Mexico. We arrived in El Paso Friday night, February 21, with this experience at the custom-house: Hand baggage was passed all right. Upon opening the trunk in baggage room was asked if I had anything dutlable. I replied, "No." Hon. JOHN R. THAYER.

one Thomas L. Dwyer opened my trunk. In top tray was my wife's seal-skin sack, which had been worn for eight or nine years. He also took out some little leather souvenirs, which cost me \$3; a souvenir spoon, which cost me 67 cents, and a plate of china, that was painted by my wife here in Worcester last fall. Value of all articles, \$4.12. plus the duty, \$1.62. And then I was told that I should have to pay four times that amount, or \$22.96, and they keep the articles in question, or pay 5 times, or ——, and they would be released, which I did.

The point may arise that my statement was not true when I said that I had nothing dutiable. Will say that I made inquiries at three different stores where I bought some cigars, they told me that I would have to pay duty on all over 50. Therefore I brought only 45 over the line. I was told that Mexican drawn work and opals were dutiable. Therefore I made no purchases.

Mexican drawn work and opals were dutiable. Therefore I made no purchases.

Now, what I have to complain of is as follows: First. I do not understand why my wife's sealskin sacque was seized, because I have the addresses of other parties who had sealskin garments that were on the same train and were passed at the same time without any trouble, mine being the only one detained. To prove that my wife had the sacque when she left New York were a number of persons who sailed from New York the same time that we did, and which I had steamer Yucatan's sailing list to prove; and these persons were willing to make affidavits that my wife had the sacque on leaving New York February 6.

Yet the only satisfaction I could get was that I would have to wait until the next day to see "somebody" to make a sworn statement when they said the sacque might be released (and right here I wish to remark that I have found in my experience through custom-houses that the proper officials to whom matters are referred is never where he can be got at, and that being the case, think it would be a very good plan to have some one in authority present); this of course could not be done, as we could not wait over, having accommodations secured on the "Sunset Limited" leaving that night for California.

accommodations secured on the Suisset Plante.
California.
Secondly. I want to know what redress I have for paying a fine on a plate of china painted by my wife here in Worcester during 1901?
Thirdly. I want to know if a custom official is supposed to use care in examining a trunk, or whether he is supposed to throw things out on the floor and cause me at least a three-dollar bill for unnecessary laundry work?
Fourthly. I want to know what redress I have for the breaking of the end of a feather boa which cost me \$15, and is practically ruined?
Fifthly. I would like to know if customs officials are supposed to speak

courteously? I would say in justice that the other officials were very courteous, but this man (Dwyer) was very much inferior to any human beings I saw on my trip even in Yucatan.

I readily understand "that ignorance of the law is no excuse."
However, two years ago my wife came in with this sacque through the port of New York from Bermuda without a particle of trouble, and never having heard that the sacque should have been declared before I left New York was the reason why it was not done.

The sacque we finally received at Pasadena, Cal., after a good deal of time, trouble, and expense, and when received by us it was done up in a very close, hard package without the least bit of care, and in paper torn in five places, so that the sacque was exposed and the garment was very much injured.

This is a letter which I received from a very influential man belonging to the Worcester Woolen Mills Company in Worcester,

Mr. KLEBERG. Why did not this gentleman, who says he was abused there, apply to the proper authorities, the Secretary of the Treasury or some officer in that Department, instead of

bringing that letter here into the House?

Mr. THAYER. This was a letter he wrote to me personally. He says the reason he made no complaint at El Paso, where he received this treatment, was because he had secured transportation that night which he must use, and it would be greater inconvenience for him to remain there than to pay the \$22.90 which he

Mr. KLEBERG. It seems to me this is a sensational way of calling attention to this, and that the proper way would have been, if his rights were transgressed, to have presented the matter through the proper channels, to the Secretary of the Treasury or the Department of Justice, or someone who could remedy the wrong. I do not want to protect the officials of Texas. I know nothing about them, but I have not heard such charges against them, and if the officials down there did this it seems to me this party should represent that to the proper authorities and

not inject this letter into the RECORD.

Mr. THAYER. I understand that there is a provision in the law now that anyone taking furs out of this country must declare that fact before they leave, even though they are half worn out.

This party neglected to do it, or not having it in mind—

Mr. KLEBERG. It seems like the officials have simply done

their duty, and that this is an imagined wrong, from what I gather from the letter.

Mr. THAYER. I wish to say to my friend from Texas that this is not applicable especially to El Paso, but all along the coast, and from Maine to New Orleans we get complaints almost every day of these little petty annoyances that come to our people returning to this country. It is not alone applicable to El Paso, but it is the same in the city of Boston, where the people are

annoyed in the same way.

Mr. KLEBERG. I do not want to interpose any objection to that or to undertake to defend the actions of the officials at El Paso. All I want to do is to assure the gentleman that he ought to get at the matter properly, and if they have acted wrong, if they have done as indicated by this letter, which reflects upon the performance of their official duty, it should have been re-ferred to the Secretary of the Treasury or the Attorney-General,

or some official who has charge of action in such cases.

Mr. THAYER. That may be true. I am not objecting to that. But this simply leads me further to say that the attention of the Treasury Department has now been called to this matter, so that in six months, at least, from now Mr. Thomas L. Dwyer, of El Paso, can be reached, if these facts can be substantiated, and this gentleman says he will go to El Paso, if necessary, and testify to these facts at any time he is required. When I have put the data here before Congress the Secretary of the Treasury will be able to get at the facts, and if this case can be followed up at

least one official may be made an example of.

Mr. KLEBERG. Of course, the gentleman knows that the collector of customs must execute the law as he finds it.

Mr. THAYER. Certainly.
Mr. KLEBERG. It seems to me that if there is any fault it is

the law, and not the official.

Mr. THAYER. It is the fault of both. I think we are rich enough, grand enough, and strong enough not to put these petty annoyances on every man and woman who returns to this country with a few trinkets or an extra suit of clothes. We can get along very well without the few thousand dollars we collect in duties by inconveniencing and annoying so many of our welldisposed people. In the first place, we treat them as thieves attempting to smuggle goods into the country, and, secondly, after making them make a declaration, their word is not taken, but their baggage is overhauled and they are treated as ordinary prevaricators, to be watched, searched, and detained, and their trinkets and souvenirs confiscated. It is all a penny wise and pound foolish performance.

Mr. KLEBERG. That is the fault of the law and not the fault

of the officer

The CHAIRMAN. The time of the gentleman has expired.

Mr. PAYNE. I would suggest to my friend from Massachusetts, if he is really in earnest and wants the facts investigated, that he should go to the Secretary of the Treasury with it and should make his complaint to the Secretary of the Treasury. As the gentleman has now submitted the matter it will be buried in the RECORD. If he really wants this official investigated, make a complaint against him to the proper authorities, who have the power to remove the official. If after investigation the facts are found to be correct.

Mr. THAYER. I will say to the gentleman from New York that quite a number of things I have attempted to make public have been buried in the RECORD here, and can not get beyond it.

Mr. PAYNE. That is right. Now, in regard to this law limiting personal baggage to \$100, it arose from this state of facts. Investigation showed that a great many worthy people had taken advantage of a former provision of the law that allowed them to bring in personal belongings.

One citizen of my own State had brought in two or three hundred pieces of dress goods, dress patterns in different pieces, and matters of that kind, and the duty thereon amounted to over \$5,000.

One of these officials under that law thought that that was not a reasonable amount of clothing to bring in for a family, and exacted the full duty, something over \$5,000. That citizen of my State brought action against the collector and recovered the full amount of the duty which he had paid. The court held that the amount was reasonable, considering his station in life. In considering this personal clause, it was thought best and proper to limit the amount.

The limit was fixed in the law at \$100 of personal effects that anybody might bring in. Gentlemen will remember that it is but a very small number of people comparatively that this affects. Perhaps not a hundred thousand of our people visit Europe a year and bring back these various items of personal apparel and goods, and the rest of the 70,000,000 people, who are obliged to stay at home and never have the luxury of buying garments abroad, when they do buy goods of the same kind have to pay the full duty and tax exacted upon them.

So in that view of the case it does not seem to be a very great hardship to require people going abroad to pay duty on the articles they bring back. In enforcing the law you must take human nature as you find it; you can not expect every official, and especially ordinary officials, to be up in all the amenities of life. They can not always use the best jugment and the best common sense in dealing with people.

Perhaps they get suspicious of some people, and perhaps they get it by association with people that come from abroad in bringing back articles that they smuggle in. They may, in carrying out the law on some occasions with some individuals, make mistakes and may not be inclined to believe always the declarations made by the party coming in. If there is any flagrant case of violation of the law, I repeat to my friend from Massachusetts, the proper way is to go to the Secretary of the Treasury and not bury his complaint here in the Congressional Record

Mr. THAYER. I would like to ask the chairman of the Ways and Means Committee if he believes in the law which exempts only \$100 of personal apparel coming in from another country, and also whether it is necessary for a person to make declaration of a half-worn-out fur garment before he goes away in order to exempt him from paying duty on it when he returns? I want to ask the gentleman if he will not bring in some measure to rectify

Mr. PAYNE. So far as the regulation of the Treasury Department is concerned. I will say no; I will not bring in such a measure, or recommend any measure of that kind to be reported. As far as the \$100 limit is concerned, I maintain that the party who goes abroad is put on an equality with the 70,000,000 people who stay at home, and he has no just cause of complaint, whether the limit is \$100 or \$250.

I have been to Europe myself, and when I came back I never brought \$100 worth of the ill-fitting garments that some people brought \$100 worth of the ill-fitting garments that some people on shipboard had with them. [Laughter.] I neverhad occasion to do that. Uncle Sam's garments were good enough to wear over and wear back again. Still, I was not looked upon as being entirely the most shabbily dressed man on shipboard when I came back. [Laughter.] I think the average American citizen can get along well enough, and if he wants more, if he wants to have the results of the same parties outfit let him do as the rest buy his wife or his family an entire outfit, let him do as the rest of us do-if we buy them abroad, pay the duty on them. [Laughter and applause.

Mr. KLEBERG. Mr. Chairman, I agree entirely with what the gentleman from New York has stated. There may have been some abuse. But as to this official—if he is the gentleman I think he is, he is a Republican, and I am not here to make any defense of the officials who are in office and have done anything wrongbut if he is the gentleman I have in mind, I do not think he has violated his oath or his duty, but on the contrary has done his duty under the law.

Mr. PAYNE. The right and manly thing to do is to bring the matter before the Secretary of the Treasury and let him call on the official and investigate it; and then the official will have a right to show his side of the case, and it will not be an ex parte investigation. If the official is to blame, let him go; if he is not to blame, let him be exonerated.

The CHAIRMAN. The time of the gentleman from New York has expired, and the time for general debate has expired.

Mr. McCLEARY. Mr. Chairman, I move that the committee

do now rise.

The motion was agreed to.

Accordingly the committee rose; and the Speaker having resumed the chair, Mr. GILLETT of Massachusetts, Chairman of the Committee of the Whole House on the state of the Union, reported that that committee had had under consideration the bill/N. R. 14019, the District of Columbia appropriation bill, and had come to no resolution thereon.

DIPLOMATIC AND CONSULAR SERVICE IN CUBA.

Mr. HITT. Mr. Speaker, by direction of the Committee on Foreign Affairs, I report an appropriation bill from that committee

The SPEAKER. The gentleman from Illinois, chairman of the Committee on Foreign Affairs, reports a bill to the House, which the Clerk will read by title.

The Clerk read as follows:

A bill (H. R. 1896) making appropriations for the diplomatic and consular service in the Republic of Cuba.

The bill was ordered to be printed and referred to the Committee of the Whole House on the state of the Union.

Mr. RICHARDSON of Tennessee. Mr. Speaker, I reserve all

points of order.

The SPEAKER. The gentleman from Tennessee reserves all

mr. HITT. Mr. Speaker, the committee have unanimously agreed to the report, and are desirous that it shall be passed at the earliest moment, in view of the fact that the 20th of May is near, when we want to be on hand at the installation of the republic.

ORDER OF BUSINESS FOR TO-MORROW.

Mr. GRAFF. Mr. Speaker, in order that the consideration of the bill which we have been considering to-day in Committee of the Whole may be continued to-morrow, I ask unanimous consent that Saturday next be substituted for to-morrow for the consideration of bills on the Private Calendar.

There being no objection, it was ordered accordingly.

PROTECTION OF GAME IN ALASKA.

The SPEAKER laid before the House the following amendment of the Senate to the bill (H. R. 11535) for the protection of game in Alaska, and for other purposes:

Page 6, line 2, after "act" insert: ":Provided further, That nothing contained in the foregoing sections of this act shall be construed or held to prohibit or limit the right of the Smithsonian Institution to collect in or ship from the district of Alaska animals or birds for the use of the Zoological Park in Washington, D. C."

Mr. CUSHMAN. I move that the House concur in the Senate amendment with the amendments which I send to the desk.

The amendments were read, as follows:

Amend in line 16, page 4, by inserting after the word "publish" the fol-

lowing:

"Provided further, That hides, heads, and parts of game animals and birds taken prior to the passage of this act may be shipped out of Alaska at any time prior to July 15, 1902."

Also in line 12, page 4, after the word "collection," insert "and shipment."

Mr. UNDERWOOD. I wish to inquire whether these amendments have been agreed to by the committee that reported the bill?

Mr. CUSHMAN. This bill was reported by the Committee on the Territories, of which I am a member, and these amendments

are satisfactory to that committee.

The SPEAKER. The Chair will call the attention of the gen-

tleman from Washington to the fact that his proposed amendments apply to a section of the bill upon which both Houses have agreed, and not to the amendment of the Senate. The gentleman's amendments, therefore, are out of order.

Mr. LACEY. I ask unanimous consent that the amendments be considered. There is a fact that has come to the attention of I ask unanimous consent that the amendments the committee

The SPEAKER. The Chair believes that even the proceeding by unanimous consent can not be used to change the text of a bill upon which the two Houses have agreed.

Mr. LACEY. Then the bill had better go to conference.
Mr. RICHARDSON of Tennessee. As I understand, conferees have no power to change the text of a bill as agreed to by both Houses.

Mr. LACEY. I know; but they always do, when it is necessary.
Mr. PAYNE. Is that the gentleman's experience—that "they always do?"

Mr. LACEY. They often do.

Mr. PAYNE. I think the House had better look carefully at the conference reports brought in by my friend from Iowa.

Mr. LACEY. Oh, no; because I never take advantage of the

ouse. But we have heard instances— Mr. PAYNE. If there are any "instances," I hope my friend will do his duty and see that nothing of that kind gets into a bill coming from conference.

Mr. LACEY. I was about to explain-

Mr. LACEY. I was about to explain—
The SPEAKER. What is the motion of the gentleman?
Mr. LACEY. I simply asked unanimous consent that the
House nonconcur and send the bill to conference.
Mr. CUSHMAN. That is perfectly satisfactory.
The SPEAKER. What is the proposition of the gentleman
from Washington [Mr. CUSHMAN]?
Mr. CUSHMAN I proper that the House proposers in the

Mr. CUSHMAN. I move that the House nonconcur in the amendment of the Senate and ask a conference.

The motion was agreed to.
The SPEAKER subsequently announced the appointment of Mr.
KNOX, Mr. CUSHMAN, and Mr. BRICK as conferees on the part of the House.

SENATE BILLS REFERRED.

Under clause 2 of Rule XXIV, Senate bills of the following titles were taken from the Speaker's table and referred to their appro-

priate committees as indicated below:

S. 312. An act providing that the circuit court of appeals of the eighth judicial circuit of the United States shall hold at least one term of said court annually in the city of Denver, in the State of Colorado, on the first Monday in September in each year, and at the city of St. Paul, in the State of Minnesota, on the first Monday in June in each year-to the Committee on the Judiciary.

S. 3316. An act to amend an act entitled "An act to create a new division in the western judicial district of the State of Missouri," approved January 24, 1901—to the Committee on the Ju-

CHANGE OF REFERENCE.

By unanimous consent, the Committee on Invalid Pensions was discharged from the further consideration of the bill (S. 4919) granting an increase of pension to Helen G. Heiner; and the same was referred to the Committee on Pensions.

LEAVE OF ABSENCE.

By unanimous consent, leave of absence was granted as follows: To Mr. Hedge, for ten days, on account of important business. To Mr. Scott, for fen days, on account of important business. To Mr. Lever, for ten days, on account of important business. To Mr. Lever, for ten days, on account of important business. And then, on motion of Mr. McCleary (at 5 o'clock and 5 minutes p. m.), the House adjourned.

REPORTS OF COMMITTEES ON PUBLIC BILLS AND RESOLUTIONS.

Under clause 2 of Rule XIII, bills and resolutions of the following titles were severally reported from committees, delivered to the Clerk, and referred to the several Calendars therein named, as follows:

Mr. MONDELL, from the Committee on the Public Lands, to which was referred the bill of the House (H. R. 12913) to authorize a resurvey of certain lands in the State of Wyoming, and for other purposes, reported the same without amendment, accompanied by a report (No. 1840); which said bill and report were referred to the Committee of the Whole House on the state of the

Mr. BELMONT, from the Committee on the Merchant Marine and Fisheries, to which was referred the bill of the House (H.R. 2082) to establish a fish hatchery and fish station in the State of Maryland, reported the same without amendment, accompanied by a report (No. 1845); which said bill and report were referred to the Committee of the Whole House on the state of the Union.

Mr. NEEDHAM, from the Committee on Indian Affairs, to which was referred the bill of the House (H. R. 13875) authorizing the adjustment of rights of settlers on the Navajo Indian Reservation, Territory of Arizona, reported the same without amendment, accompanied by a report (No. 1846); which said bill and report were referred to the House Calendar.

Mr. MERCER, from the Committee on the District of Columbia, to which was referred the bill of the House H. R. 11849, reported as a substitute in lieu thereof a bill (H. R. 14147) to amend an act for the prevention of smoke in the District of Columbia, and for other purposes, approved February 2, 1899, accompanied by a report (No. 1847); which said bill and report were referred

to the House Calendar.

Mr. DAVIS of Florida, from the Committee on the Merchant Marine and Fisheries, to which was referred the bill of the Senate (S. 2826) for the establishment of a fish-cultural station in the State of Florida, reported the same without amendment, accompanied by a report (No. 1848); which said bill and report were referred to the Committee of the Whole House on the state of the Union.

He also, from the same committee, to which was referred the bill of the Senate (S. 4069) to establish a fish hatchery and fish station in the State of South Carolina, reported the same without amendment, accompanied by a report (No. 1849); which said bill and report were referred to the Committee of the Whole House on the state of the Union.

Mr. SUTHERLAND, from the Committee on Irrigation of Arid Lands, to which was referred the bill of the House (H. R. 3088) to regulate the use by the public of reservoir sites located upon the public lands of the United States, reported the same with amendments, accompanied by a report (No. 1851); which said bill and report were referred to the House Calendar.

Mr. HITT, from the Committee on Foreign Affairs, to which

Mr. HITT, from the Committee on Foreign Affairs, to which was referred the bill of the House (H. R. 13996) making appropriations for the diplomatic and consular service in the Republic of Cuba, reported the same without amendment, accompanied by a report (No. 1854); which said bill and report were referred to the Committee of the Whole House on the state of the Union.

Mr. BRUNDIDGE, from the Committee on the Public Lands, to which was referred the bill of the House (H. R. 2025) to pro-

vide for the examination and classification of certain lands in the State of California, submitted the views of the minority of said committee (Report No. 1785, part 2); which said views were referred to the Committee of the Whole House on the state of the Union.

REPORTS OF COMMITTEES ON PRIVATE BILLS AND RESOLUTIONS.

Under clause 2 of Rule XIII, private bills and resolutions of the following titles were severally reported from committees, delivered to the Clerk, and referred to the Committee of the Whole

House, as follows:
Mr. LITTLEFIELD, from the Committee on the Merchant Marine and Fisheries, to which was referred the bill of the Senate (S. 4992) to provide an American register for the bark Home-

ate (S. 4992) to provide an American register for the bark homeward Bound, reported the same with amendments, accompanied by a report (No. 1839); which said bill and report were referred to the Private Calendar.

Mr. MARTIN, from the Committee on the Public Lands, to which was referred the bill of the House (H. R. 12952) authorizing the Secretary of the Interior to issue patent to the Rochford Cemetery Association to certain lands for cemetery purposes, reported the same with amendment, accompanied by a report (No. 1852); which said bill and report were referred to the Private Calendar.

Mr. DICK, from the Committee on Military Affairs, to which was referred the bill of the House (H. R. 619) providing for the recognition of the military service of officers and enlisted men of the First Regiment Ohio Volunteer Light Artillery, reported the same with amendment, accompanied by a report (No. 1858); which said bill and report were referred to the Private Calendar.

ADVERSE REPORTS.

Under clause 2 of Rule XIII, adverse reports were delivered to the Clerk and laid on the table, as follows:

Mr. LITTLEFIELD, from the Committee on the Merchant Marine and Fisheries, to which was referred the bill of the House (H. R. 7919) to provide an American register for steamer Eagle, reported the same adversely, accompanied by a report (No. 1841); which said bill and report were laid on the table.

He also, from the same committee, to which was referred the bill of the House (H. R. 3788) to provide an American register for the ship Antiope, reported the same adversely, accompanied by a report (No. 1842); which said bill and report were laid on

He also, from the same committee, to which was referred the bill of the House (H. R. 6035) to provide an American register for the ship Melanope, reported the same adversely, accompanied by a report (No. 1843); which said bill and report were laid on the table.

He also, from the same committee, to which was referred the bill of the Senate (S. 2705) to provide an American register for the bark Admiral Tromp, reported the same adversely, accompanied by a report (No. 1844); which said bill and report were laid on the table.

PUBLIC BILLS, RESOLUTIONS, AND MEMORIALS.

Under clause 3 of Rule XXII, bills, resolutions, and memorials of the following titles were introduced and severally referred as follows:

By Mr. MERCER, from the Committee on the District of Columbia: A bill (H. R. 14147) to amend an act for the prevention of smoke in the District of Columbia, and for other purposes, approved February 2, 1899, in lieu of H. R. 11849—to the House Calendar.

By Mr. PEARRE (by request): A bill (H. R. 14148) for the

appointment of a railroad commission in and for Washington, and for other purposes—to the Committee on the District of Columbia.

By Mr. FOSS (by request): A bill (H. R. 14163) to amend an act entitled "An act for the protection of persons furnishing materials and labor for the construction of public works," approved

August 13, 1894—to the Committee on the Judiciary.
By Mr. BURK of Pennsylvania: A joint resolution (H. J. Res. 187) requesting the President to issue a proclamation declaring the shipment of horses and mules contraband of war—to the Committee on Foreign Affairs.

Also, a joint resolution (H. J. Res. 188) of welcome to Stephanus

J. Paulus Kruger—to the Committee on Foreign Affairs.
By Mr. RAY of New York: A resolution (H. Res. 235) for the
consideration of S. 3653—to the Committee on Rules.
By Mr. PEARRE: A joint resolution of the legislature of Mary-

land recommending the purchase of the Chesapeake and Delaware Canal—to the Committee on Railways and Canals.

Also, a joint resolution of the general assembly of Maryland to complete the inland waterway connecting Chincoteague Bay and Delaware Bay—to the Committee on Railways and Canals.

PRIVATE BILLS AND RESOLUTIONS.

Under clause 1 of Rule XXII, private bills and resolutions of the following titles were introduced and severally referred as fol-

By Mr. BEIDLER: A bill (H. R. 14149) granting a pension to Mary G. Williams—to the Committee on Invalid Pensions.

Also, a bill (H. R. 14150) for the relief of the heirs of John Byrnes—to the Committee on Claims.

By Mr. BOREING: A bill (H. R. 14151) for the relief of the estate of Caroline Thompson—to the Committee on War Claims. Also, a bill (H. R. 14152) for the relief of Densmore & Adams-

to the Committee on Claims. Also, a bill (H. R. 14153) granting an increase of pension to William L. Brown—to the Committee on Invalid Pensions.

By Mr. HALL: A bill (H. R. 14154) granting an increase of pension to John Klinger—to the Committee on Invalid Pensions.

By Mr. HEDGE: A bill (H. R. 14155) granting an increase of pension to Edwin Lake—to the Committee on Invalid Pensions.

By Mr. HOLLIDAY: A bill (H. R. 14156) granting an increase of pension to John W. Landis—to the Committee on Invalid

By Mr. JACKSON of Maryland: A bill (H. R. 14157) for the relief of James G. James and William J. Thomas, surviving executor of Edward Thomas—to the Committee on Claims.

Also, a bill (H. R. 14158) granting a pension to Charles H. Jones—to the Committee on Invalid Pensions.

By Mr. LONG: A bill (H. R. 14159) granting an increase of pension to Lewis Myers—to the Committee on Invalid Pensions.

By Mr. MINOR: A bill (H. R. 14160) granting an increase of pension to Ira J. S. Holmes—to the Committee on Invalid Pensions.

By Mr. RAY of New York: A bill (H. R. 14161) granting a pension to Charity A. Seibell—to the Committee on Invalid Pensions.

By Mr. RICHARDSON of Alabama: A bill (H. R. 14162) for the relief of Mattie H. Ligon—to the Committee on War Claims. By Mr. FEELY: A bill (H. R. 14164) for the relief of Charles W. Carr—to the Committee on Claims.

PETITIONS, ETC.

Under clause 1 of Rule XXII, the following petitions and papers were laid on the Clerk's desk and referred as follows: By Mr. ADAMS: Resolutions of Northwestern Manufacturers'

Association, of St. Paul, Minn., approving the reorganization of

the consular service—to the Committee on Foreign Affairs.

By Mr. ALLEN of Kentucky: Resolutions of United Mine
Workers' Union No. 1705, of Providence, and No. 1124, of Dekoven, Ky., and Hod Carriers' Union No. 9057, of Henderson, Ky., favoring an educational qualification for immigrants-to the

Committee on Immigration and Naturalization.

Also, resolutions of Sheet Metal Workers' Union No. 78, of Hopkinsville, Ky., in favor of the exclusion of Chinese laborers,

etc.—to the Committee on Foreign Affairs.

By Mr. BARTLETT: Petition of J. S. Raley, J. W. Amason, and other citizens of Macon, Ga., in favor of House bills 178 and 179, for the repeal of the tax on distilled spirits—to the Commit-

tee on Ways and Means.

By Mr. BEIDLER: Papers in support of House bill granting a pension to Mary G. Williams—to the Committee on Invalid Pen-

Also, resolutions of Iron Molders' Union No. 27, Lake Seamens' Union, and Pearl Lodge of Machinists, all of Cleveland, Ohio, protesting against the immigration of illiterate persons—to the Committee on Immigration and Naturalization.

By Mr. BENTON: Resolutions of Mine Workers' Unions Nos.

1870 and 1453, of Minden Mines, Mo., for more rigid restriction of immigration—to the Committee on Immigration and Naturalization.

By Mr. BOREING: Petition of Dunsmore & Adams to have refunded to them tax paid on spirits destroyed by fire in ware-

house—to the Committee on Claims.

By Mr. BRISTOW: Petitions of citizens of New York and other States and members of the National Afro-American Council, asking for the passage of House bill 10793, relating to the "Jim Crow" law—to the Committee on Interstate and Foreign Commerce.

By Mr. BURK of Pennsylvania: Petition of the Commercial Exchange of Philadelphia, Pa., favoring such legislation as will bring to the commercial interests of this country uniform inland rates—to the Committee on Interstate and Foreign Commerce.

rates—to the Committee on Interstate and Foreign Commerce.

Also, petition of citizens of Philadelphia, Pa., in favor of House bills 178 and 179, for the repeal of the tax on distilled spirits-to

the Committee on Ways and Means.

Also, petition of volunteers of the Eighth Army Corps, asking relief for such soldiers as served beyond the time of their enlistment in the Philippines-to the Committee on Military Affairs.

Also, petitions of citizens of the Second, Third, Fourth, and Fifth Congressional districts of Pennsylvania, declaring sympathy with the South African Republics; also, resolutions of a meeting of citizens, in relation to the war in South Africa, declaring horses and mules to be contrabands of war, and inviting Paul Kruger

to visit America—to the Committee on Foreign Affairs.

By Mr. CANNON: Papers to accompany House bill 14119, granting an increase of pension to John B. Calby—to the Com-

mittee on Invalid Pensions.

By Mr. CURTIS: Petition of people of Kansas, for Congressional intervention in behalf of the people of the South African Republic and Orange Free State—to the Committee on Foreign Affairs.

Also, resolution of Brotherhood of Railroad Carmen of Topeka, Kans., in favor of the exclusion of Chinese laborers—to the Committee on Foreign Affairs.

Also, resolutions of Madison Post, No. 187, Grand Army of the Republic, Department of Kansas, favoring the construction of war vessels in the Government navy-yards—to the Committee on Naval Affairs.

Also, resolutions of Retail Clerks' Union of Horton, and Locomotive Firemen, of Horton and Topeka, Kans., for more rigid restriction of immigration-to the Committee on Immigration and Naturalization.

Also, petitions of citizens of Topeka and Atchison, Kans., against the Government building the Pacific cable-to the Committee on Interstate and Foreign Commerce.

By Mr. DOVENER: Petition of Burley Clemens and 50 other

citizens of Moundsville, W. Va., in favor of House bills 178 and 179, for the repeal of the tax on distilled spirits-to the Committee on Ways and Means.

Also, petition of A. S. Province and 50 other citizens of New Cumberland, W. Va., in favor of the Chinese-exclusion act—to the Committee on Foreign Affairs.

By Mr. GARDNER of New Jersey: Petition of citizens of

Mount Holly, N. J., favoring the passage of House bill 10793, prohibiting the use of "Jim Crow" cars in interstate business to the Committee on Interstate and Foreign Commerce.

By Mr. GRAHAM: Resolution of Lieutenant Ezra S. Griffin Post, No. 139, of Scranton, Pa., Grand Army of the Republic, Department of Pennsylvania, favoring House bill 3067, relating to pensions—to the Committee on Invalid Pensions.

By Mr. GREEN of Pennsylvania: Paper to accompany House

bill 5998, granting an increase of pension to George S. Buzzard—to the Committee on Invalid Pensions.

By Mr. HEDGE: Petition of citizens of Fort Madison, Iowa, in favor of House bills 178 and 179, for the repeal of the tax on distilled spirits—to the Committee on Ways and Means.

By Mr. HULL: Resolution of Group 1 of the Iowa Bankers' Association, Council Bluffs, Iowa, in opposition to the passage of the so-called Fowler bill—to the Committee on Banking and Currency.

By Mr. JACKSON of Kansas: Petitions of Mine Workers' Unions No. 445, of Nelson, and No. 1661, of Weir, Kans., for more rigid restriction of immigration—to the Committee on Immigra-

tion and Naturalization.

By Mr. JACKSON of Maryland: Paper to accompany House bill granting a pension to Charles H. Jones—to the Committee on In-

valid Pensions.

By Mr. LINDSAY: Resolutions of the John Ennis Democratic Club, of Brooklyn, N. Y., favoring the passage of House bill 6279, to increase the pay of letter carriers—to the Committee on the Post-Office and Post-Roads.

By Mr. LONG: Resolutions of the Southern Kansas Millers' Club, urging the adoption of reciprocal trade legislation and the ratification of reciprocal treaties—to the Committee on Ways and

By Mr. McANDREWS: Petitions of all of the various branches of the Holy Name of Jesus societies, of Chicago, Ill., favoring the erection of a statute to the late Brigadier-General Count Pulaski at Washington—to the Committee on the Library.

By Mr. MORRELL: Petition of American Circle, Brotherhood of the Union, of Pennsylvania, favoring the passage of the Valley Forge National Park bill—to the Committee on Military Affairs.

Also, petition of the Commercial Exchange of Philadelphia,

Pa., favoring such legislation as will bring to the commercial interests of this country uniform inland rates—to the Committee on Interstate and Foreign Commerce.

Also, resolution of the California State League of Republican Clubs, favoring the construction of war vessels in the United States navy-yards—to the Committee on Naval Affairs.

Also, papers to accompany House bill 11385, granting an increase of pension to Eleanor H. Hord—to the Committee on Invalid Pensions.

By Mr. OTJEN: Resolutions of Building Trades Council of Milwaukee and vicinity, Wisconsin, against combinations on the necessities of life—to the Committee on the Judiciary.

Also, petition of J. H. Newman and others, of Milwaukee, Wis., in favor of House bills 178 and 179, for the repeal of the tax on

distilled spirits—to the Committee on Way and Means.

By Mr. PATTERSON of Pennsylvania: Resolution of Polish Society of Minersville, Pa., favoring the erection of a statue to the late Brigadier-General Count Pulaski at Washington—to the Committee on the Library

Also, resolutions of Retail Clerks' Union No. 225, of Pottsville; United Mine Workers' Union No. 1500, of Mahanoy City; No. 1479, of Centralia; No. 1517, of Ashland; No. 1534, of Heckscherville; No. 863, of Forestville, and No. 1562, of Pottsville, Pa., favoring an educational qualification for immigrants—to the Com-

mittee on Immigration and Naturalization.

By Mr. RAY of New York: Petition of Charity A. Seibell, widow of Joseph S. Seibell, Binghamton, N. Y., to accompany House bill granting her a pension—to the Committee on Invalid Pensions.

Also, petitions of citizens of Ithaca and Ludlowville, N. Y., for the repeal of the tariff on beef, veal, mutton, and pork-to the Committee on Ways and Means.

By Mr. RICHARDSON of Alabama: Petition for the relief of

Mattie H. Ligon, of Alabama—to the Committee on War Claims.

By Mr. RIXEY: Papers to accompany House bill for the relief
of Thomas O'Connor—to the Committee on Invalid Pensions.

By Mr. SULZER: Petition of the Harmonia Singing Society,

of New York, favoring the erection of a statue to the late Brigadier-General Count Pulaski at Washington-to the Committee

By Mr. THAYER: Resolutions of Bay State Lodge, No. 73, of Worcester, Mass., Brotherhood of Locomotive Firemen, favoring the passage of the Hoar-Grosvenor anti-injunction bill-to the Committee on the Judiciary.

Also, resolutions of the same lodge, in favor of the exclusion of Chinese laborers-to the Committee on Foreign Affairs.

Also, petition of residents of Millville, Mass., favoring House bills 11535 and 11536, for the protection of birds-to the Com-

mittee on Agriculture.

By Mr. WANGER: Resolutions of Colonel Croasdale Post, No. 256, Grand Army of the Republic, Department of Pennsylvania, favoring the passage of House bill 3067—to the Committee on Invalid Pensions.

Also, petition of H. H. Lipkowitz, of Quakerton, Pa., asking that the duty on beef, veal, mutton, and pork be repealed—to the Committee on Ways and Means.

SENATE.

FRIDAY, May 2, 1902.

Prayer by the Chaplain, Rev. W. H. Milburn, D. D.
The Secretary proceeded to read the Journal of yesterday's proceedings, when, on request of Mr. Cullom, and by unanimous consent, the further reading was dispensed with.
The PRESIDENT pro tempore. The Journal, without objection will stand approved.

tion, will stand approved.

BUFFINGTON-CROZIER GUN CARRIAGE.

The PRESIDENT pro tempore laid before the Senate a communication from the Secretary of War, transmitting, in response to a resolution of the 24th ultimo, copies of official reports in regard to the Buffington-Crozier disappearing gun carriage made to the Department or to the Board of Ordnance and Fortification; which, on motion of Mr. Allison, was, with the accompanying papers, referred to the Committee on Appropriations, and ordered to be printed.

EASTERN CHEROKEE INDIANS.

The PRESIDENT pro tempore laid before the Senate a communication from the assistant clerk of the Court of Claims, trans-

mitting a certified copy of the findings filed by the court in the cause of The Eastern Cherokees v. The United States; which, with the accompanying papers, was referred to the Committee on Indian Affairs, and ordered to be printed.

ROBERT C. JAMESON.

The PRESIDENT pro tempore laid before the Senate a communication from the assistant clerk of the Court of Claims, transmitting a certified copy of the findings filed by the court in the cause of Robert C. Jameson, administrator of David Jameson, deceased, v. The United States; which, with the accompanying paper, was referred to the Committee on Claims, and ordered to be printed.

MESSAGE FROM THE HOUSE.

A message from the House of Representatives, by Mr. W. J. Browning, its Chief Clerk, announced that the House had disagreed to the amendment of the Senate to the bill (H. R. 11535) for the protection of game in Alaska, and for other purposes, asks a conference with the Senate on the disagreeing votes of the two Houses thereon, and had appointed Mr. Knox, Mr. Cush-man, and Mr. Brick managers at the conference on the part of

the House.

The message also announced that the House had passed the following bills; in which it requested the concurrence of the Senate:

A bill (H. R. 13169) relative to third and fourth class mail mat-

ter; and A bill (H. R. 13650) to correct the military record of James M. Olmstead.

PETITIONS AND MEMORIALS.

Mr. CULLOM presented a petition of Lodge No. 414, Brotherhood of Locomotive Trainmen, of Decatur, III., and a petition of Local Division No. 404, Brotherhood of Locomotive Engineers, of Chicago, Ill., praying for the passage of the so-called Hoar anti-injunction bill, to limit the meaning of the word "conspiracy" and the use of "restraining orders and injunctions" in certain cases, and remonstrating against the adoption of any substitute therefor; which were ordered to lie on the table.

Mr. FAIRBANKS presented petitions of Local Division No. 221, Brotherhood of Locomotive Engineers, of Huntington; of Lodge No. 361, Brotherhood of Locomotive Firemen, of Washington, and of Lodge No. 16, Brotherhood of Locomotive Firemen, of Terre Haute, all in the State of Indiana, praying for the passage of the so-called Hoar anti-injunction bill, to limit the meaning of the word "conspiracy" and the use of "restraining orders and injunctions" in certain cases, and remonstrating against the adoption of any substitute therefor; which were ordered to lie on the table.

Mr. PLATT of New York presented a petition of the Audubon Society of the State of New York, of Round Lake, N. Y., praying for the enactment of legislation providing for the protection of game in Alaska, etc.; which was referred to the Committee on Forest Reservations and the Protection of Game.

He also presented a petition of the Twenty-seventh Assembly Republican Club, of New York City, N. Y., praying for the en-actment of legislation to increase the salaries of letter carriers; which was referred to the Committee on Post-Offices and Post-

He also presented a petition of sundry citizens of Liberty, N. Y., praying for the repeal of the tariff duties on beef, veal, mutton, and pork; which was referred to the Committee on Finance.

Mr. BURNHAM presented a petition of Iron Molders' Local Union No. 334, American Federation of Labor, of Laconia, N. H., praying for the enactment of legislation authorizing the con-struction of war vessels in the navy-yards of the country; which was referred to the Committee on Naval Affairs.

He also presented petitions of the Woman's Christian Temperance unions of Antrim, Woodsville, Colebrook, and Exeter, all

ance unions of Antrin, woodsville, Colebrook, and Exeter, all in the State of New Hampshire, praying for the adoption of an amendment to the Constitution to prohibit polygamy; which were referred to the Committee on the Judiciary.

He also presented petitions of Lodge No. 301, Brotherhood of Railroad Trainmen, of Woodsville; of Lodge No. 46, Brotherhood of Locomotive Firemen, of Woodsville; of the Central Labor Union of Concord; of Carpenters and Joiners' Local Union No. 538, of Concord; of Bricklayers' Local Union No. 4, of Concord; of Bricklayers' Local Union No. 2, of Portsmouth; of Brewery Workmen's Local Union No. 229, of Portsmouth; of Carpenters and Joiners' Local Union No. 931, of Manchester; of Lodge No. 235, Brotherhood of Railroad Trainmen, of Manchester; of Carpenters and Joiners' Local Union No. 579, of Nashua, and of Lodge No. 266, Brotherhood of Railroad Trainmen, of Nashua, all in the State of New Hampshire, praying for the enactment of legislation providing an educational test for immigrants to this

country; which were referred to the Committee on Immigration.

Mr. KEAN presented petitions of Local Division No. 53, Brotherhood of Locomotive Engineers, of Jersey City; of Lodge No. 592, Brotherhood of Railroad Trainmen, of Jersey City; of Lodge